1987
Census of Service Industries

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GEOGRAPHIC AREA SERIES

Nevada

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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the—

Census of Retail Trade
Census of Wholesale Trade
Census of Service Industries
Census of Transportation
Census of Manufactures
Census of Mineral Industries
Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures, Current Industrial Reports,* and the *Quarterly Financial Report.* Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics.* More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses.* Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,[1] except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

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[1] Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000[2] and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.[2] Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan statistical areas.
6. Each county or county equivalent.[3] [4]
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.[2] [3]

   For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.[2]

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

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[2] According to 1980 Census of Population or subsequent special census.

[3] Those defined as of January 1, 1987.

[4] See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
–	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X	X	X							X	X
CMSA's and MSA's in the State												X	X				
PMSA's in the State												X	X				
Area of the State not in any CMSA, PMSA, or MSA														X	X		
Counties in the State									X		X						X
Places in the State									X	X						X	
DATA ITEMS																	
Establishments	X	X			X	X	X	X	X	X	X	X	X	X	X		
Receipts	X				X		X		X	X	X	X		X		X	X
Revenue		X						X					X		X		
Expenses						X											
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X	X		
First quarter payroll	X	X					X	X	X	X	X	X	X	X	X		
Paid employees for pay period including March 12, 1987	X	X			X	X	X	X	X	X	X	X	X	X	X		
1982 to 1987 comparative statistics					X	X											
Receipts per establishment			X														
Revenue per establishment				X													
Expenses per establishment				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee				X													
Annual payroll per employee			X	X													
Employees per establishment			X	X													
Number of individual proprietorships	X								X	X	X	X		X			
Number of partnerships	X								X	X	X	X		X			
Counties ranked by volume of receipts																	X
Places ranked by volume of receipts																X	

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/ Revenue ($1,000)	Payroll ($1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State	X	X								
CMSA, PMSA, MSA	X	X								
County	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X						
State	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X

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Nevada

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SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Nevada's 8,308 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling $10.2 billion and payroll of $3.4 billion. After adjusting for differences in the scopes of the 1982 and 1987 Censuses of Service Industries, the 1987 data represent increases of 62.2 percent in receipts and 56.6 percent in payroll over the 5-year period.

For establishments with payroll, receipts of hotels and motels totaled $5.4 billion. Other leading service kinds of business in 1987 were offices and clinics of medical doctors with receipts of $498 million; hospitals with $365 million; and legal services with $262 million.

Receipts per establishment averaged $1.2 million in 1987. Hospitals averaged $26.0 million per establishment; hotels and motels, $9.9 million; linen supply services, $3.9 million; and passenger car rental and leasing services, $2.5 million.

Receipts per employee averaged $50 thousand in 1987. Public relations services had receipts per employee of $228 thousand, which contrasts sharply with the $14 thousand per employee average for help supply services.

There were 205,709 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Hotels and motels had 114,109 employees; offices and clinics of medical doctors, 5,505 employees; and hospitals, 4,599 employees.

Clark County accounted for the largest percent of the total service industries receipts among all counties in the State, with 68.7 percent. Las Vegas had the largest receipts among all places in the State, with 20.8 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Nevada's 531 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling $536 million and payroll of $235 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 50.2, and the percent increase in payroll was 35.0.

Revenue of hospitals totaled $393 million. Other leading classifications were civic, social, and fraternal associations with revenue of $26 million, and business associations with $15 million.

There were 11,989 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 7,285 employees; civic, social, and fraternal associations, 899 employees; and individual and family social services, 731 employees.

Figure 1. **State Map**

NEVADA - Metropolitan Statistical Areas, Counties, Independent City, and Other Selected Places

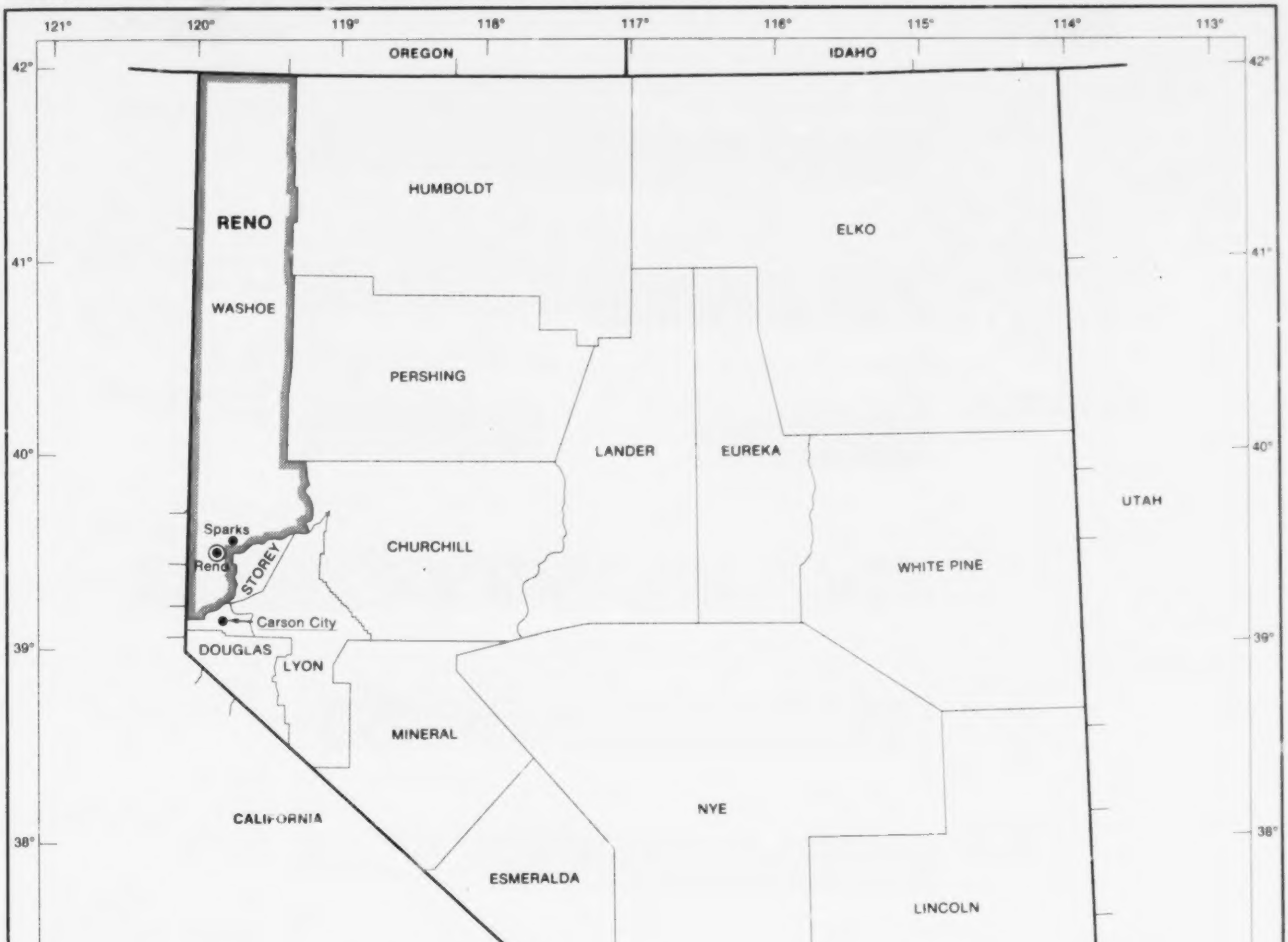
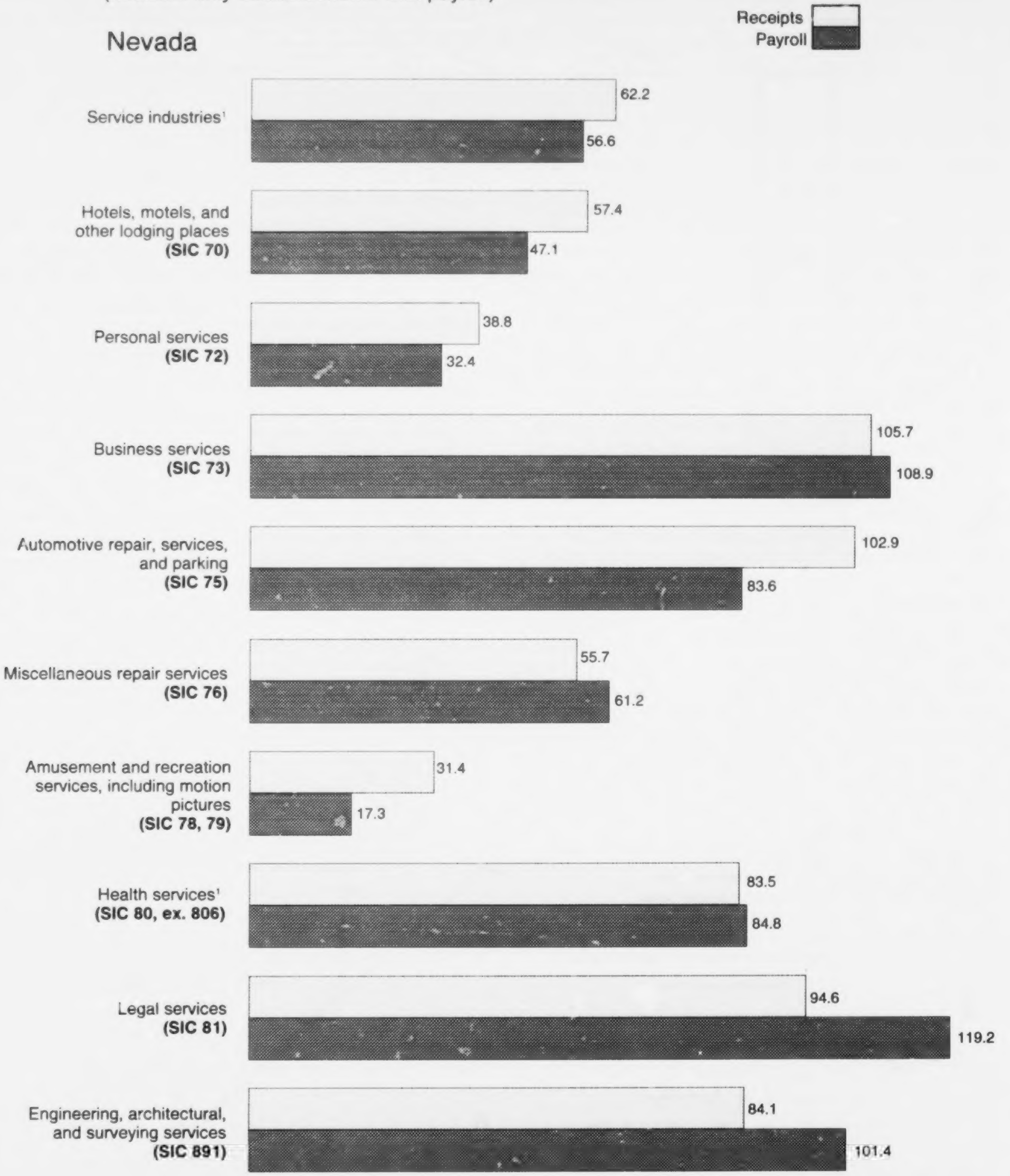

121°
120°
119°
118°
117°
116°
115°
114°
113°
42°
41°
40°
39°
38°
37°
36°
35°
OREGON
IDAHO
RENO
WASHOE
HUMBOLDT
ELKO
PERSHING
LANDER
EUREKA
UTAH
CHURCHILL
WHITE PINE
Sparks
Reno
STOREY
Carson City
DOUGLAS
LYON
MINERAL
NYE
CALIFORNIA
ESMERALDA
LINCOLN
LAS VEGAS
CLARK
North Las Vegas
Sunrise Manor
Las Vegas
Paradise
ARIZONA
LEGEND
Metropolitan statistical area (MSA)
Place of 100,000 or more inhabitants
Place of 50,000 to 100,000 inhabitants
Place of 25,000 to 50,000 inhabitants
MSA central city of fewer than 25,000 inhabitants
State capital underlined
SCALE
0 20 40 60 80 100 Kilometers
0 20 40 60 80 100 Miles
N
U.S. Department of Commerce
BUREAU OF THE CENSUS

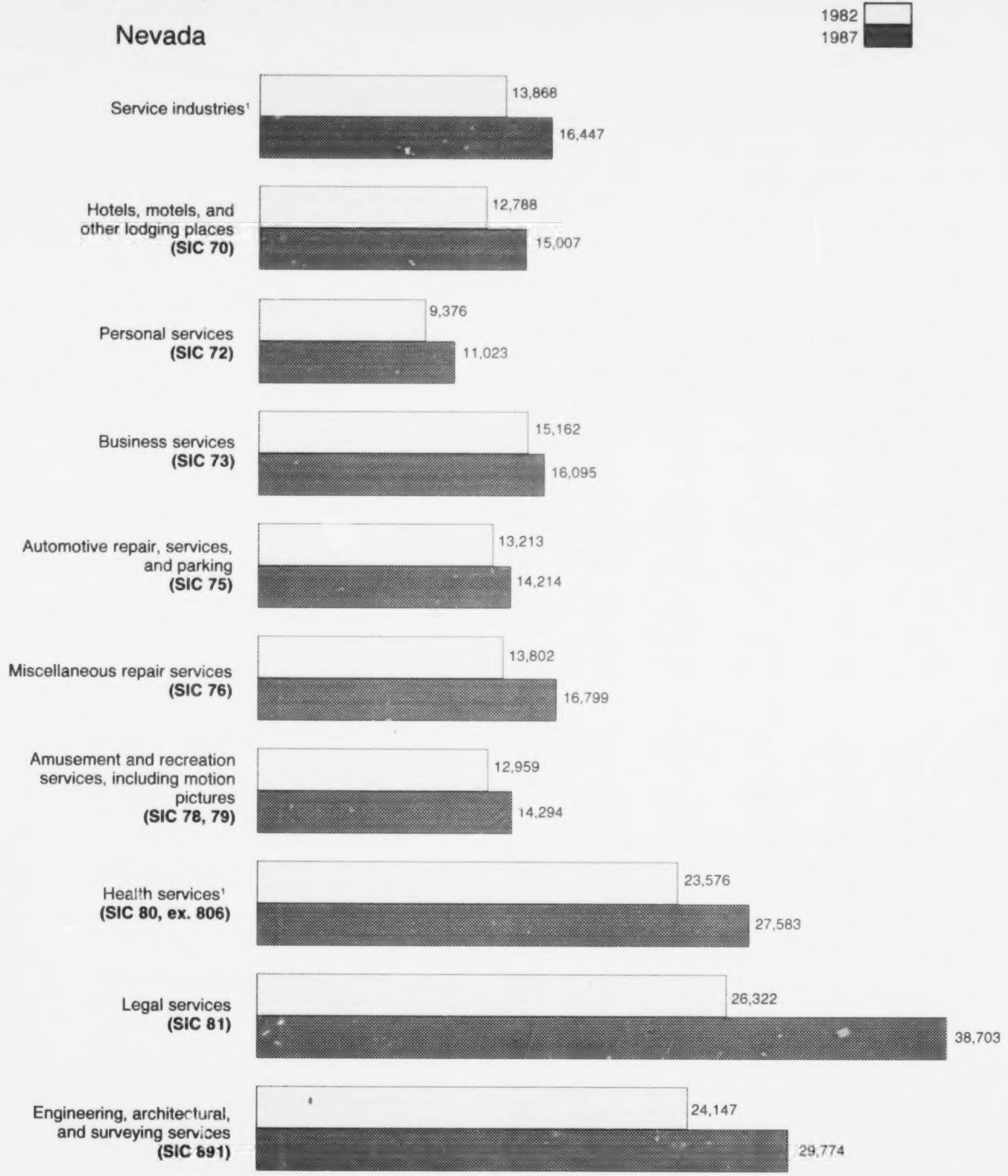
Figure 2. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987**
(Includes only establishments with payroll)



Note: Data are based on 1972 Standard Industrial Classification.

[1] Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. **Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982**
(In dollars)



Note: Data are based on 1972 Standard Industrial Classification.

[1] Data exclude hospitals, which were not included in the 1982 Census.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	Total	**8 308**	**10 192 210**	**3 405 721**	**811 662**	**205 709**	**2 585**	**675**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**584**	**5 417 497**	**1 720 786**	**402 461**	**114 664**	**189**	**134**
7011	Hotels and motels	546	5 402 526	1 716 777	401 277	114 109	181	122
7011 pt.	Hotels	225	5 283 541	1 693 943	396 283	110 979	41	44
7011 pt.	Hotels, 25 guestrooms or more	202	5 280 711	1 693 217	396 159	110 911	29	41
7011 pt.	Hotels, less than 25 guestrooms	23	2 830	726	124	68	12	3
7011 pt.	Motels, motor hotels, and tourist courts	321	118 985	22 834	4 994	3 130	140	78
7011 pt.	Motels, tourist courts	302	105 112	19 607	4 284	2 713	134	71
7011 pt.	Motor hotels	19	13 873	3 227	710	417	6	7
702, 3	Other lodging places	38	14 971	4 009	1 184	555	8	12
702	Rooming and boarding houses	9	1 936	613	158	67	3	2
703	Camps and recreational vehicle parks	29	13 035	3 396	1 026	488	5	10
72	**Personal services**	**733**	**189 935**	**61 906**	**14 566**	**5 503**	**308**	**78**
721	Laundry, cleaning, and garment services	245	110 017	33 776	8 083	2 715	111	30
7211	Power laundries, family and commercial*	10	3 194	1 293	319	125	1	5
7213	Linen supply*	12	47 181	15 075	3 793	1 097	1	1
7215	Coin-operated laundries and drycleaning	57	16 461	2 391	534	245	27	8
7216	Drycleaning plants, except rug cleaning*	98	24 175	8 629	2 034	813	47	9
7217	Carpet and upholstery cleaning	37	3 879	1 075	223	104	22	4
7218	Industrial launderers*	8	13 543	4 858	1 074	283	1	-
7212, 9	Other laundry, cleaning, and garment services*	23	1 584	455	106	48	12	3
7212	Garment pressing, and agents for laundries and drycleaners	15	1 312	357	91	40	8	2
7219	Laundry and garment services, n.e.c.*	8	272	98	15	8	4	1
7219 pt.	Diaper and other laundry services, n.e.c.*	7	(D)	(D)	(D)	(D)	4	-
7219 pt.	Seamstresses and dressmaking services	1	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait	54	13 932	3 784	833	357	11	5
723, 4	Beauty and barber shops	285	28 173	12 805	2 899	1 383	143	30
723	Beauty shops	257	26 318	12 004	2 699	1 305	124	27
724	Barber shops	28	1 855	801	200	78	19	3
725	Shoe repair shops and shoeshine parlors	9	923	313	81	27	7	-
726	Funeral service and crematories	25	14 307	5 526	1 304	261	2	1
729	Miscellaneous personal services	115	22 583	5 702	1 366	760	34	12
7291	Tax return preparation services	39	3 601	1 184	410	249	15	1
7299	Miscellaneous personal services, n.e.c.	76	18 982	4 518	956	511	19	11
73	**Business services**	**1 327**	**616 235**	**229 572**	**56 616**	**18 808**	**368**	**78**
731	Advertising	84	38 861	13 367	3 103	558	13	2
7311	Advertising agencies	68	20 418	10 256	2 354	406	12	1
7312	Outdoor advertising services	7	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	4	944	380	128	17	1	-
7319	Advertising, n.e.c.	5	(D)	(D)	(D)	(D)	-	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	35	19 287	7 166	1 729	417	3	2
7322	Adjustment and collection services	23	8 398	3 481	863	223	3	2
7323	Credit reporting services	12	10 889	3 685	866	194	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	131	39 704	11 945	3 076	800	39	16
7331	Direct mail advertising services	13	7 385	2 635	922	207	-	2
7334	Photocopying and duplicating services	29	7 629	1 865	386	116	9	6
7334 pt.	Blueprinting and photocopying services	22	6 251	1 477	303	90	6	4
7334 pt.	Duplicating services, except printing	7	1 378	388	83	26	3	2
7338	Secretarial and court reporting services	33	4 588	1 530	344	110	14	2
7335, 6	Commercial photography, art, and graphics	56	20 102	5 915	1 424	367	16	6
7335	Commercial photography	22	9 271	2 598	644	185	5	1
7336	Commercial art and graphic design	34	10 831	3 317	780	182	11	5
734	Services to dwellings and other buildings	272	36 922	15 531	3 408	1 959	161	19
7342	Disinfecting and pest control services	46	10 266	3 760	845	236	18	2
7349	Building cleaning and maintenance services, n.e.c.	226	26 656	11 771	2 563	1 723	143	17
7349 pt.	Window cleaning	6	971	391	99	36	4	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	220	25 685	11 380	2 464	1 687	139	17
735	Miscellaneous equipment rental and leasing	156	104 416	22 155	5 294	1 233	22	8
7352	Medical equipment rental and leasing	13	6 402	1 385	331	75	2	-
7353	Heavy construction equipment rental and leasing	33	36 351	7 166	1 750	298	5	1
7359	Equipment rental and leasing, n.e.c.	110	61 663	13 604	3 213	860	15	7
736	Personnel supply services	97	43 717	30 265	6 980	3 017	19	2
7361	Employment agencies	51	7 951	4 038	909	379	14	2
7363	Help supply services	46	35 766	26 227	6 071	2 638	5	-
737	Computer programming, data processing, and other computer related services	140	89 386	33 208	7 977	1 506	9	4
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	69	35 325	13 022	3 228	414	1	3
7371	Computer programming services	52	22 339	8 043	1 943	265	1	2
7372	Prepackaged software	11	(D)	(D)	(D)	(D)	-	1
7373	Computer integrated systems design	6	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	33	36 992	14 260	3 494	908	3	-
7374, 5	Computer processing, information retrieval	30	(D)	(D)	(D)	(D)	3	-
7376	Computer facilities management services	3	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	38	17 069	5 926	1 255	184	5	1
7377	Computer rental and leasing	7	1 182	231	38	15	-	-
7378	Computer maintenance and repair	18	11 611	3 959	877	138	2	1
7379	Computer related services, n.e.c.	13	4 276	1 736	340	31	3	-

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
73	**Business services**—Con.							
738	Miscellaneous business services	412	243 942	95 935	25 049	9 318	102	25
7381, 2	Detective agencies and protective services	75	77 807	45 966	11 374	4 427	10	1
7381	Detective, guard, and armored car services	58	62 967	40 635	10 139	4 189	8	1
7382	Security systems services	17	14 840	5 331	1 235	238	2	-
7383	News syndicates	5	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	37	(D)	(D)	(D)	(D)	8	1
7389	Business services, n.e.c.	295	150 282	45 109	12 472	4 511	84	23
7389 pt.	Sign painting shops	12	4 570	1 525	317	83	7	1
7389 pt.	Interior designing	21	5 038	616	147	67	9	1
7389 pt.	Telephone answering services	21	3 186	1 491	333	145	4	2
7389 pt.	Other business services	241	137 488	41 477	11 675	4 216	64	19
75	**Automotive repair, services, and parking**	**752**	**328 692**	**70 517**	**16 212**	**4 961**	**285**	**63**
751	Automotive rental and leasing, without drivers	83	153 212	19 053	4 535	1 287	7	5
7513	Truck rental and leasing, without drivers	19	9 715	1 790	399	115	2	1
7514, 5	Passenger car rental and leasing, without drivers	58	142 150	17 051	4 097	1 147	3	4
7519	Utility trailer and recreational vehicle rental	6	1 347	212	39	25	2	-
752	Automobile parking	37	4 093	885	215	103	2	1
752 pt.	Parking lots	30	3 028	675	166	83	2	-
752 pt.	Parking structures	7	1 065	210	49	20	-	1
753	Automotive repair shops	522	144 639	42 019	9 508	2 623	240	44
7532	Top, body, and upholstery repair shops and paint shops	124	43 227	13 584	3 226	846	60	11
7532 pt.	Top and body repair shops	94	32 803	10 203	2 418	628	47	8
7532 pt.	Paint shops	30	10 424	3 381	808	218	13	3
7538	General automotive repair shops	260	67 248	18 878	4 167	1 173	122	24
7538 pt.	General automotive repair shops, except diesel	235	60 371	17 304	3 826	1 094	110	22
7538 pt.	Diesel repair shops	25	6 877	1 574	341	79	12	2
7533, 4, 6, 7, 9	Other automotive repair shops	138	34 164	9 557	2 115	604	58	9
7533	Automotive exhaust system repair shops	21	(D)	(D)	(D)	(D)	8	-
7534	Tire retreading and repair shops	3	(D)	(D)	(D)	(D)	1	2
7536	Automotive glass replacement shops	21	7 047	1 637	371	89	7	-
7537	Automotive transmission repair shops	36	8 043	2 414	593	162	14	4
7539	Automotive repair shops, n.e.c.	57	14 572	4 319	917	271	28	3
7539 pt.	Radiator repair	19	4 801	1 300	255	73	10	-
7539 pt.	Brake, front end, and wheel alignment	21	5 742	2 049	456	105	10	3
7539 pt.	Automotive electrical and fuel system services	11	1 558	424	95	53	7	-
7539 pt.	Other automotive repair shops, n.e.c.	6	2 471	546	111	40	1	-
754	Automotive services, except repair	110	26 748	8 560	1 954	948	36	13
7542	Carwashes	50	7 849	3 011	680	464	23	10
7549	Automotive services, except repair and carwashes	60	18 899	5 549	1 274	484	13	3
76	**Miscellaneous repair services**	**300**	**73 447**	**22 410**	**5 154**	**1 334**	**124**	**21**
762	Electrical repair shops	102	30 114	11 156	2 457	574	37	4
7622	Radio and television repair shops	40	7 260	2 523	628	153	14	2
7623, 9	Other electrical and electronic repair shops	62	22 854	8 633	1 829	421	23	2
7623	Refrigeration and air-conditioning service and repair shops	23	11 245	4 976	898	166	5	-
7629	Electrical and electronic repair shops, n.e.c.	39	11 609	3 657	931	255	18	2
763	Watch, clock, and jewelry repair	5	606	160	52	26	1	-
764	Reupholstery and furniture repair	33	3 861	1 129	258	95	21	3
769	Miscellaneous repair shops and related services	160	38 866	9 965	2 387	639	65	14
7692	Welding repair	14	3 007	482	137	39	9	2
7694	Armature rewinding shops	7	2 466	648	151	40	-	1
7699	Repair shops and related services, n.e.c.	139	33 393	8 835	2 099	560	56	11
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**624**	**1 274 960**	**363 857**	**86 637**	**25 836**	**137**	**67**
781, 2	Motion picture production, distribution, and services	36	9 797	3 336	689	266	5	3
783	Motion picture theaters	31	27 466	3 191	771	452	4	12
7832	Motion picture theaters, except drive-in	26	(D)	(D)	(D)	(D)	4	8
7833	Drive-in motion picture theaters	5	(D)	(D)	(D)	(D)	-	4
784	Video tape rental	91	28 979	5 233	1 251	515	42	7
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	122	55 006	22 522	6 019	1 911	26	4
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	36	20 978	6 974	1 829	1 007	3	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	86	34 028	15 548	4 190	904	23	4
793	Bowling centers	19	8 887	3 034	733	312	6	3

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**—Con.							
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	325	1 144 825	326 551	77 174	22 380	54	38
794	Commercial sports	11	4 258	997	198	71	-	1
7941	Professional sports clubs and promoters	7	2 681	810	147	46	-	1
7948	Racing, including track operation	4	1 577	187	51	25	-	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	314	1 140 567	325 554	76 976	22 309	54	37
791	Dance studios, schools, and halls	15	982	331	78	57	2	4
7991	Physical fitness facilities	46	11 507	3 901	828	502	14	5
7992	Public golf courses	11	12 858	3 790	595	214	1	3
7993	Coin-operated amusement devices	53	58 398	11 382	2 975	956	5	4
7996	Amusement parks	4	8 962	2 128	365	92	-	-
7997	Membership sports and recreation clubs	24	19 240	7 176	1 462	511	4	3
7999, 84	Amusement and recreation services, including museums, n.e.c.	161	1 028 620	296 846	70 673	19 977	28	18
7999 pt.	Concession operators of amusement devices and rides	6	2 616	684	155	48	-	-
7999 pt.	Carnivals, circuses, and fairs	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Billiard and pool establishments	5	(D)	(D)	(D)	(D)	1	-
7999 pt., 84	Other recreation and amusements, including museums	148	1 023 801	295 495	70 347	19 863	27	18
80	**Health services**	**1 883**	**1 186 545**	**468 607**	**113 752**	**18 031**	**537**	**76**
801	Offices and clinics of doctors of medicine	962	498 447	241 171	61 034	5 505	188	41
801 pt.	Offices of doctors of medicine	937	453 261	224 412	56 569	4 792	183	38
801 pt.	Clinics of doctors of medicine	25	45 186	16 759	4 465	713	5	3
802	Offices and clinics of dentists	436	122 237	47 833	11 285	2 363	175	11
802 pt.	Offices of dentists	434	(D)	(D)	(D)	(D)	175	11
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	-	-
803	Offices and clinics of doctors of osteopathy	23	3 549	1 196	249	59	12	2
804	Offices and clinics of other health practitioners	288	65 226	22 303	4 809	1 042	137	11
8041	Offices and clinics of chiropractors	115	24 212	7 981	1 713	342	62	2
8042	Offices and clinics of optometrists	79	20 779	6 240	1 314	343	35	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	94	20 235	8 082	1 782	357	40	6
8043	Offices and clinics of podiatrists	22	3 384	1 056	284	58	14	2
8049	Offices and clinics of health practitioners, n.e.c.	72	16 851	7 026	1 498	299	26	4
805	Nursing and personal care facilities	26	57 283	28 830	6 798	2 597	2	-
8051	Skilled nursing care facilities	24	(D)	(D)	(D)	(D)	1	-
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	2	(D)	(D)	(D)	(D)	1	-
8052	Intermediate care facilities	1	(D)	(D)	(D)	(D)	-	-
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)	1	-
806	Hospitals	14	364 611	98 113	22 780	4 599	-	-
8062	General medical and surgical hospitals	8	335 924	88 477	20 292	4 022	-	-
8063	Psychiatric hospitals	5	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	134	75 192	29 161	6 797	1 866	23	11
807	Medical and dental laboratories	66	38 601	15 167	3 452	668	17	7
8071	Medical laboratories	27	31 441	11 973	2 689	487	1	4
8072	Dental laboratories	39	7 160	3 194	763	181	16	3
808	Home health care services	24	11 056	6 233	1 490	759	-	2
809	Miscellaneous health and allied services, n.e.c.	44	25 535	7 761	1 855	439	6	2
8092	Kidney dialysis centers	2	(D)	(D)	(D)	(D)	-	-
8093	Specialty outpatient facilities, n.e.c.	24	12 277	4 040	886	170	5	-
8099	Health and allied services, n.e.c.	18	(D)	(D)	(D)	(D)	1	2
81	**Legal services**	**695**	**261 917**	**136 855**	**37 418**	**3 536**	**267**	**62**
823, 4, 9	**Selected educational services**	**58**	**29 957**	**10 295**	**2 093**	**622**	**11**	**3**
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	28	21 975	8 474	1 752	516	3	1
829	Schools and educational services, n.e.c.	30	7 982	1 821	341	106	8	2
83	**Social services**	**216**	**36 758**	**14 816**	**3 330**	**1 784**	**87**	**20**
835	Child day care services	152	21 053	8 424	1 906	1 264	71	15
832, 3, 6, 9	Other social services	64	15 705	6 392	1 424	520	16	5
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**1 053**	**762 029**	**300 138**	**71 778**	**10 375**	**269**	**70**
871	Engineering, architectural, and surveying services	308	235 518	98 731	23 171	3 316	77	15
8711	Engineering services	177	185 498	83 383	20 010	2 696	36	3
8712	Architectural services	87	40 095	11 217	2 347	439	26	9
8713	Surveying services	44	9 925	4 131	814	181	15	3
872	Accounting, auditing, and bookkeeping services	356	95 667	40 849	9 880	1 829	141	42
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	86	291 408	109 177	25 419	3 313	7	3
8731	Commercial physical and biological research	35	(D)	(D)	(D)	(D)	-	2
8732	Commercial economic, sociological, and educational research	21	(D)	(D)	(D)	(D)	4	-
8734	Testing laboratories	30	14 855	5 324	933	242	3	1

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1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**—Con.							
874	Management and public relations services	303	139 436	51 381	13 308	1 917	44	10
8741	Management services	114	73 282	30 515	8 655	1 005	13	6
8742	Management consulting services	126	34 676	14 937	3 316	660	18	2
8743	Public relations services	28	26 101	3 471	773	115	5	1
8744	Facilities support management services	2	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c.	33	(D)	(D)	(D)	(D)	8	1
89	**Services, n.e.c.**	**83**	**14 238**	**5 952**	**1 645**	**255**	**3**	**3**

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**531**	**535 827**	**234 925**	**56 031**	**11 989**
7032, 704	**Camps and membership lodging**	**5**	**341**	**94**	**21**	**10**
7032	Sporting and recreational camps	2	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	3	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**18**	**4 102**	**1 140**	**256**	**218**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	1 356	424	111	155
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	(D)	(D)	(D)	(D)
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	3	(D)	(D)	(D)	(D)
7991 pt.	Membership gymnasiums and athletic clubs	-	-	-	-	-
7997	Membership sports and recreation clubs	3	(D)	(D)	(D)	(D)
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
84	Museums, art galleries, and botanical and zoological gardens	6	1 906	529	107	50
8412	Museums and art galleries	6	1 906	529	107	50
8412 pt.	Commercial museums and art galleries	-	-	-	-	-
8412 pt.	Noncommercial museums and art galleries	6	1 906	529	107	50
8422	Arboreta and botanical or zoological gardens	-	-	-	-	-
8422 pt.	Commercial arboreta and botanical or zoological gardens	-	-	-	-	-
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	-	-	-	-	-
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**43**	**404 920**	**189 015**	**44 677**	**7 646**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	4	(D)	(D)	(D)	(D)
8011 pt.	Clinics of doctors of medicine	4	(D)	(D)	(D)	(D)
8021 pt.	Clinics of dentists	-	-	-	-	-
805	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)
8051	Skilled nursing care facilities	-	-	-	-	-
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	2	(D)	(D)	(D)	(D)
8052	Intermediate care facilities	1	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Hospitals	20	392 615	183 863	43 449	7 285
8062	General medical and surgical hospitals	19	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
808, 9	Other health services	17	7 483	2 668	672	202
808	Home health care services	11	(D)	(D)	(D)	(D)
809	Miscellaneous health and allied services, n.e.c.	6	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	2	(D)	(D)	(D)	(D)
8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	(D)
81	**Legal aid societies and similar legal services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	**Selected educational services**	**18**	**1 889**	**562**	**163**	**54**
823	Libraries	2	(D)	(D)	(D)	(D)
824	Vocational schools	8	1 274	450	110	33
8243	Data processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	8	1 274	450	110	33
8249 pt.	Correspondence schools	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8	1 274	450	110	33
829	Schools and educational services, n.e.c.	8	(D)	(D)	(D)	(D)
83	**Social services**	**172**	**57 779**	**23 106**	**5 583**	**2 398**
835	Child day care services	21	4 293	2 321	562	328
832, 3, 6, 9	Other social services	151	53 486	20 785	5 021	2 070
832	Individual and family social services	64	14 258	7 137	1 779	731
833	Job training and vocational rehabilitation services	21	6 284	3 682	865	575
836	Residential care	23	7 231	3 169	763	252
839	Social services, n.e.c.	43	25 713	6 797	1 614	512
861, 2, 4, 9	**Selected membership organizations**	**263**	**60 554**	**19 588**	**5 017**	**1 600**
861	Business associations	53	14 693	4 453	1 085	229
864	Civic, social, and fraternal associations	158	25 507	8 488	2 135	899
862, 9	Other membership organizations	52	20 354	6 647	1 797	472
862	Professional membership organizations	21	8 645	2 076	679	115
869	Membership organizations, n.e.c.	31	11 709	4 571	1 118	357
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
873	Research, development, and testing services	6	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research	1	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	-	-	-	-	-
8733	Noncommercial research organizations	5	(D)	(D)	(D)	(D)
8734	Testing laboratories	-	-	-	-	-
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)
8741	Management services	-	-	-	-	-
8742	Management consulting services	-	-	-	-	-
8743	Public relations services	1	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	1	(D)	(D)	(D)	(D)

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts: Per establishment (dollars)	Receipts: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
	Total	**1 226 795**	**49 547**	**16 556**	**25**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**9 276 536**	**47 247**	**15 007**	**196**
7011	Hotels and motels	9 894 736	47 345	15 045	209
7011 pt.	Hotels	23 482 404	47 608	15 264	493
7011 pt.	Hotels, 25 guestrooms or more	26 142 134	47 612	15 266	549
7011 pt.	Hotels, less than 25 guestrooms	123 043	41 618	10 676	3
7011 pt.	Motels, motor hotels, and tourist courts	370 670	38 014	7 295	10
7011 pt.	Motels, tourist courts	348 053	38 744	7 227	9
7011 pt.	Motor hotels	730 158	33 269	7 739	22
702, 3	Other lodging places	393 974	26 975	7 223	15
702	Rooming and boarding houses	215 111	28 896	9 149	7
703	Camps and recreational vehicle parks	449 483	26 711	6 959	17
72	**Personal services**	**259 120**	**34 515**	**11 250**	**8**
721	Laundry, cleaning, and garment services	449 049	40 522	12 441	11
7211	Power laundries, family and commercial*	319 400	25 552	10 344	13
7213	Linen supply*	3 931 750	43 009	13 742	91
7215	Coin-operated laundries and drycleaning	288 789	67 188	9 759	4
7216	Drycleaning plants, except rug cleaning*	246 684	29 736	10 614	8
7217	Carpet and upholstery cleaning	104 838	37 298	10 337	3
7218	Industrial launderers*	1 692 875	47 855	17 166	35
7212, 9	Other laundry, cleaning, and garment services*	68 870	33 000	9 479	2
7212	Garment pressing, and agents for laundries and drycleaners	87 467	32 800	8 925	3
7219	Laundry and garment services, n.e.c.*	34 000	34 000	12 250	1
7219 pt.	Diaper and other laundry services, n.e.c.*	(D)	(D)	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	(D)	(D)	(D)	(D)
722	Photographic studios, portrait	258 000	39 025	10 599	7
723, 4	Beauty and barber shops	98 853	20 371	9 259	5
723	Beauty shops	102 405	20 167	9 198	5
724	Barber shops	66 250	23 782	10 269	3
725	Shoe repair shops and shoeshine parlors	102 556	34 185	11 593	3
726	Funeral service and crematories	572 280	54 816	21 172	10

See footnotes at end of table.

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
72	**Personal services**—Con.				
729	Miscellaneous personal services	196 374	29 714	7 503	7
7291	Tax return preparation services	92 333	14 462	4 755	6
7299	Miscellaneous personal services, n.e.c.	249 763	37 147	8 841	7
73	**Business services**	**464 382**	**32 765**	**12 206**	**14**
731	Advertising	462 631	69 643	23 955	7
7311	Advertising agencies	300 265	50 291	25 261	6
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	236 000	55 529	22 353	4
7319	Advertising, n.e.c.	(D)	(D)	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	551 057	46 252	17 185	12
7322	Adjustment and collection services	365 130	37 659	15 610	10
7323	Credit reporting services	907 417	56 129	18 995	16
733	Mailing, reproduction, commercial art and photography, and stenographic services	303 084	49 630	14 931	6
7331	Direct mail advertising services	568 077	35 676	12 729	16
7334	Photocopying and duplicating services	263 069	65 767	16 078	4
7334 pt.	Blueprinting and photocopying services	284 136	69 456	16 411	4
7334 pt.	Duplicating services, except printing	196 857	53 000	14 923	4
7338	Secretarial and court reporting services	139 030	41 709	13 909	3
7335, 6	Commercial photography, art, and graphics	358 964	54 774	16 117	7
7335	Commercial photography	421 409	50 114	14 043	8
7336	Commercial art and graphic design	318 559	59 511	18 225	5
734	Services to dwellings and other buildings	135 743	18 847	7 928	7
7342	Disinfecting and pest control services	223 174	43 500	15 932	5
7349	Building cleaning and maintenance services, n.e.c.	117 947	15 471	6 832	8
7349 pt.	Window cleaning	161 833	26 972	10 861	6
7349 pt.	Other building cleaning and maintenance services, n.e.c.	116 750	15 225	6 746	8
735	Miscellaneous equipment rental and leasing	669 333	84 685	17 968	8
7352	Medical equipment rental and leasing	492 462	85 360	18 467	6
7353	Heavy construction equipment rental and leasing	1 101 545	121 983	24 047	9
7359	Equipment rental and leasing, n.e.c.	560 573	71 701	15 819	8
736	Personnel supply services	450 691	14 490	10 031	31
7361	Employment agencies	155 902	20 979	10 654	7
7363	Help supply services	777 522	13 558	9 942	57
737	Computer programming, data processing, and other computer related services	638 471	59 353	22 050	11
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	511 957	85 326	31 454	6
7371	Computer programming services	429 596	84 298	30 351	5
7372	Prepackaged software	(D)	(D)	(D)	(D)
7373	Computer integrated systems design	(D)	(D)	(D)	(D)
7374, 5, 6	Data processing services	1 120 970	40 740	15 705	28
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	449 184	92 766	32 207	5
7377	Computer rental and leasing	168 857	78 800	15 400	2
7378	Computer maintenance and repair	645 056	84 138	28 688	8
7379	Computer related services, n.e.c.	328 923	137 935	56 000	2
738	Miscellaneous business services	592 092	26 180	10 296	23
7381, 2	Detective agencies and protective services	1 037 427	17 576	10 383	59
7381	Detective, guard, and armored car services	1 085 638	15 032	9 700	72
7382	Security systems services	872 941	62 353	22 399	14
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories*	(D)	(D)	(D)	(D)
7389	Business services, n.e.c.	509 431	33 315	10 000	15
7389 pt.	Sign painting shops	380 833	55 060	18 373	7
7389 pt.	Interior designing	239 905	75 194	9 194	3
7389 pt.	Telephone answering services	151 714	21 972	10 283	7
7389 pt.	Other business services	570 490	32 611	9 838	17
75	**Automotive repair, services, and parking**	**437 090**	**66 255**	**14 214**	**7**
751	Automotive rental and leasing, without drivers	1 845 928	119 046	14 804	16
7513	Truck rental and leasing, without drivers	511 316	84 478	15 565	6
7514, 5	Passenger car rental and leasing, without drivers	2 450 862	123 932	14 866	20
7519	Utility trailer and recreational vehicle rental	224 500	53 880	8 480	4
752	Automobile parking	110 622	39 738	8 592	3
752 pt.	Parking lots	100 933	36 482	8 133	3
752 pt.	Parking structures	152 143	53 250	10 500	3
753	Automotive repair shops	277 086	55 143	16 019	5
7532	Top, body, and upholstery repair shops and paint shops	348 605	51 096	16 057	7
7532 pt.	Top and body repair shops	348 968	52 234	16 247	7
7532 pt.	Paint shops	347 467	47 817	15 509	7
7538	General automotive repair shops	258 646	57 330	16 094	5
7538 pt.	General automotive repair shops, except diesel	256 898	55 184	15 817	5
7538 pt.	Diesel repair shops	275 080	87 051	19 924	3

See footnotes at end of table.

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
75	**Automotive repair, services, and parking**—Con.				
753	Automotive repair shops—Con.				
7533, 4, 6, 7, 9	Other automotive repair shops	247 565	56 563	15 823	4
7533	Automotive exhaust system repair shops	(D)	(D)	(D)	(D)
7534	Tire retreading and repair shops	(D)	(D)	(D)	(D)
7536	Automotive glass replacement shops	335 571	79 180	18 393	4
7537	Automotive transmission repair shops	223 417	49 648	14 901	5
7539	Automotive repair shops, n.e.c.	255 649	53 771	15 937	5
7539 pt.	Radiator repair	252 684	65 767	17 808	4
7539 pt.	Brake, front end, and wheel alignment	273 429	54 686	19 514	5
7539 pt.	Automotive electrical and fuel system services	141 636	29 396	8 000	5
7539 pt.	Other automotive repair shops, n.e.c.	411 833	61 775	13 650	7
754	Automotive services, except repair	243 164	28 215	9 030	9
7542	Carwashes	156 960	16 916	6 489	9
7549	Automotive services, except repair and carwashes	314 983	39 048	11 465	8
76	**Miscellaneous repair services**	**244 823**	**55 058**	**16 799**	**4**
762	Electrical repair shops	295 235	52 463	19 436	6
7622	Radio and television repair shops	181 500	47 451	16 490	4
7623, 9	Other electrical and electronic repair shops	368 613	54 285	20 506	7
7623	Refrigeration and air-conditioning service and repair shops	488 913	67 741	29 976	7
7629	Electrical and electronic repair shops, n.e.c.	297 667	45 525	14 341	7
763	Watch, clock, and jewelry repair	121 200	23 308	6 154	5
764	Reupholstery and furniture repair	117 000	40 642	11 884	3
769	Miscellaneous repair shops and related services	242 913	60 823	15 595	4
7692	Welding repair	214 786	77 103	12 359	3
7694	Armature rewinding shops	352 286	61 650	16 200	6
7699	Repair shops and related services, n.e.c.	240 237	59 630	15 777	4
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**2 043 205**	**49 348**	**14 084**	**41**
781, 2	Motion picture production, distribution, and services	272 139	36 831	12 541	7
783	Motion picture theaters	886 000	60 765	7 060	15
7832	Motion picture theaters, except drive-in	(D)	(D)	(D)	(D)
7833	Drive-in motion picture theaters	(D)	(D)	(D)	(D)
784	Video tape rental	318 451	56 270	10 161	6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	450 869	28 784	11 785	16
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	582 722	20 832	6 926	28
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	395 674	37 642	17 199	11
793	Bowling centers	467 737	28 484	9 724	16
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	3 522 538	51 154	14 591	69
794	Commercial sports	387 091	59 972	14 042	6
7941	Professional sports clubs and promoters	383 000	58 283	17 609	7
7948	Racing, including track operation	394 250	63 080	7 480	6
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	3 632 379	51 126	14 593	71
791	Dance studios, schools, and halls	65 467	17 228	5 807	4
7991	Physical fitness facilities	250 152	22 922	7 771	11
7992	Public golf courses	1 168 909	60 084	17 710	19
7993	Coin-operated amusement devices	1 101 849	61 086	11 906	18
7996	Amusement parks	2 240 500	97 413	23 130	23
7997	Membership sports and recreation clubs	801 667	37 652	14 043	21
7999, 84	Amusement and recreation services, including museums, n.e.c.	6 388 944	51 490	14 859	124
7999 pt.	Concession operators of amusement devices and rides	436 000	54 500	14 250	8
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt.	Billiard and pool establishments	(D)	(D)	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	6 917 574	51 543	14 677	134
80	**Health services**	**630 135**	**65 806**	**25 989**	**10**
801	Offices and clinics of doctors of medicine	518 136	90 544	43 809	6
801 pt.	Offices of doctors of medicine	483 736	94 587	46 831	5
801 pt.	Clinics of doctors of medicine	1 807 440	63 374	23 505	29
802	Offices and clinics of dentists	280 360	51 730	20 242	5
802 pt.	Offices of dentists	(D)	(D)	(D)	(D)
802 pt.	Clinics of dentists	(D)	(D)	(D)	(D)
803	Offices and clinics of doctors of osteopathy	154 304	60 153	20 271	3
804	Offices and clinics of other health practitioners	226 479	62 597	21 404	4
8041	Offices and clinics of chiropractors	210 539	70 795	23 336	3
8042	Offices and clinics of optometrists	263 025	60 580	18 192	4
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	215 266	56 681	22 639	4
8043	Offices and clinics of podiatrists	153 818	58 345	18 207	3
8049	Offices and clinics of health practitioners, n.e.c.	234 042	56 358	23 498	4
805	Nursing and personal care facilities	2 203 192	22 057	11 101	100
8051	Skilled nursing care facilities	(D)	(D)	(D)	(D)
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	(D)	(D)	(D)	(D)
8052	Intermediate care facilities	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	(D)	(D)	(D)	(D)
806	Hospitals	26 043 643	79 280	21 334	329
8062	General medical and surgical hospitals	41 990 500	83 522	21 998	503
8063	Psychiatric hospitals	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts: Per establishment (dollars)	Receipts: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
80	**Health services**—Con.				
807, 8, 9	Other health services	561 134	40 296	15 628	14
807	Medical and dental laboratories	584 864	57 786	22 705	10
8071	Medical laboratories	1 164 481	64 561	24 585	18
8072	Dental laboratories	183 590	39 558	17 646	5
808	Home health care services	460 667	14 567	8 212	32
809	Miscellaneous health and allied services, n.e.c.	580 341	58 166	17 679	10
8092	Kidney dialysis centers	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c	511 542	72 218	23 765	7
8099	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)
81	**Legal services**	**376 859**	**74 072**	**38 703**	**5**
823, 4, 9	**Selected educational services**	**516 500**	**48 162**	**16 551**	**11**
823	Libraries	-	-	-	-
824	Vocational schools	784 821	42 587	16 422	18
829	Schools and educational services, n.e.c.	266 067	75 302	17 179	4
83	**Social services**	**170 176**	**20 604**	**8 305**	**8**
835	Child day care services	138 507	16 656	6 665	8
832, 3, 6, 9	Other social services	245 391	30 202	12 292	8
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**723 674**	**73 449**	**28 929**	**10**
871	Engineering, architectural, and surveying services	764 669	71 025	29 774	11
8711	Engineering services	1 048 011	68 805	30 928	15
8712	Architectural services	460 862	91 333	25 551	5
8713	Surveying services	225 568	54 834	22 823	4
872	Accounting, auditing, and bookkeeping services	268 728	52 306	22 334	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3 388 465	87 959	32 954	39
8731	Commercial physical and biological research	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	(D)	(D)	(D)	(D)
8734	Testing laboratories	495 167	61 384	22 000	8
874	Management and public relations services	460 185	72 737	26 803	6
8741	Management services	642 825	72 917	30 363	9
8742	Management consulting services	275 206	52 539	22 632	5
8743	Public relations services	935 393	227 748	30 183	4
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	(D)	(D)	(D)	(D)
89	**Services, n.e.c.**	**171 542**	**55 835**	**23 341**	**3**

[1] Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue: Per establishment (dollars)	Revenue: Per employee[1] (dollars)	Expenses: Per establishment (dollars)	Expenses: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
	Total	**1 009 090**	**44 693**	**973 307**	**43 108**	**19 595**	**23**
7032, 704	**Camps and membership lodging**	**68 200**	**34 100**	**67 600**	**33 800**	**9 400**	**2**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**227 889**	**18 817**	**229 111**	**18 917**	**5 229**	**12**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**9 416 744**	**52 958**	**9 293 698**	**52 266**	**24 721**	**178**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	(D)	(D)	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	(D)	(D)	(D)	(D)	(D)	(D)
806	Hospitals	19 630 750	53 894	19 379 400	53 204	25 239	364
808, 9	Other health services	440 176	37 045	409 000	34 421	13 208	12
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**104 944**	**34 981**	**103 278**	**34 426**	**12 259**	**3**

See footnotes at end of table.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue: Per establishment (dollars)	Revenue: Per employee[1] (dollars)	Expenses: Per establishment (dollars)	Expenses: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
83	**Social services**	**335 924**	**24 095**	**278 041**	**19 943**	**9 636**	**14**
835	Child day care services	204 429	13 088	201 429	1[illegible] 896	7 076	16
832, 3, 6, 9	Other social services	354 212	25 839	288 695	21 059	[illegible]0 041	14
832	Individual and family social services	222 781	19 505	218 875	[illegible]9 163	[illegible] 763	11
833	Job training and vocational rehabilitation services	299 238	10 929	284 810	10 402	[illegible] 403	27
836	Residential care	314 391	28 694	300 826	27 456	12 575	11
839	Social services, n.e.c.	597 977	50 221	388 023	32 588	13 275	12
861, 2, 4, 9	**Selected membership organizations**	**230 243**	**37 846**	**217 224**	**35 706**	**1[illegible] 243**	**6**
861	Business associations	277 226	64 162	247 868	57 367	19 445	4
864	Civic, social, and fraternal associations	161 437	28 373	160 532	26 214	9 442	6
862, 9	Other membership organizations	391 423	43 123	358 250	39 [illegible]68	14 083	9
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

[1] Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**8 294**	**6 668**	**9 827 599**	**6 059 792**	**62.2**	**3 307 608**	**2 111 844**	**56.6**	**201 110**	**152 282**
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	**584**	**615**	**5 417 497**	**3 442 075**	**57.4**	**1 720 786**	**1 170 196**	**47.1**	**114 664**	**91 510**
7011	7011	Hotels and motels	546	582	5 402 526	3 432 553	57.4	1 716 777	1 168 180	47.0	114 109	91 198
7011 pt.	7011 pt.	Hotels	225	200	5 283 541	3 327 696	58.8	1 693 943	1 145 104	47.9	110 979	87 964
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	202	173	5 280 711	3 325 927	58.8	1 693 217	1 144 729	47.9	110 911	87 878
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	23	27	2 830	1 769	60.0	726	375	93.6	68	86
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	321	382	118 985	104 857	13.5	22 834	23 076	-1.1	3 130	3 234
7011 pt.	7011 pt.	Motels, tourist courts	302	363	105 112	94 829	10.8	19 607	19 933	-1.6	2 713	2 844
7011 pt.	7011 pt.	Motor hotels	19	19	13 873	10 028	38.3	3 227	3 143	2.7	417	390
702, 3, 4	702, 3	Other lodging places	38	(NC)	14 971	(NC)	(X)	4 009	(NC)	(X)	555	(NC)
702, 4	702	Rooming, boarding, and membership lodging	9	(NC)	1 936	(NC)	(X)	613	(NC)	(X)	67	(NC)
703	703	Camps and recreational vehicle parks	29	25	13 035	9 060	43.9	3 396	1 826	86.0	488	274
72	**72, 7352, 7991 pt.**	**Personal services**	**785**	**723**	**206 493**	**148 777**	**38.8**	**66 522**	**50 254**	**32.4**	**6 035**	**5 360**
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	244	211	(D)	75 751	(D)	(D)	25 542	(D)	(D)	2 298
7211	7211	Power laundries, family and commercial*	10	12	3 194	2 314	38.0	1 293	826	56.5	125	97
7212	7212	Garment pressing, and agents for laundries and drycleaners	15	9	1 312	626	109.6	357	200	78.5	40	33
7213	7213	Linen supply*	12	7	47 181	32 419	45.5	15 075	11 482	31.3	1 097	895
7215	7215	Coin-operated laundries and drycleaning	57	61	16 461	10 497	56.8	2 391	1 955	22.3	245	219
7216	7216	Drycleaning plants, except rug cleaning*	98	88	24 175	19 628	23.2	8 629	7 679	12.4	813	781
7217	7217	Carpet and upholstery cleaning	37	22	3 879	1 547	150.7	1 075	484	122.1	104	63
7218	7218	Industrial launderers*	8	7	13 543	8 572	58.0	4 858	2 862	69.7	283	205
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	7	5	(D)	148	(D)	(D)	54	(D)	(D)	5
722	722	Photographic studios, portrait[6]	54	46	13 932	r8 000	74.2	3 784	r2 646	43.0	357	r352
723, 4	723, 4	Beauty and barber shops	285	297	28 173	20 641	36.5	12 805	9 283	37.9	1 383	1 153
723	723	Beauty shops	257	252	26 318	18 528	42.0	12 004	8 321	44.3	1 305	1 034
724	724	Barber shops	28	45	1 855	r1 878	-1.2	801	r848	-5.6	78	r109
725	725	Shoe repair shops and shoeshine parlors	9	11	923	r917	.7	313	319	-1.9	27	37
726	726	Funeral service and crematories	25	25	14 307	10 253	39.5	5 526	3 180	73.8	261	207
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	168	133	(D)	20 498	(D)	(D)	6 983	(D)	(D)	963

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	**1 794**	**1 170**	**1 069 656**	**520 068**	**105.7**	**393 978**	**188 571**	**108.9**	**24 478**	**12 437**
731	731	Advertising	84	67	38 861	[1]24 527	58.4	13 367	7 785	71.7	558	386
7311	7311	Advertising agencies	68	53	20 418	12 865	58.7	10 256	5 755	78.2	406	256
7312	7312	Outdoor advertising services	7	9	(D)	[1]11 341	(D)	(D)	1 865	(D)	(D)	111
7313	7313	Radio, television, publishers' advertising representatives	4	3	944	(D)	(D)	380	(D)	(D)	17	(D)
7319	7319	Advertising, n.e.c.	5	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	35	27	19 287	6 842	181.9	7 166	2 912	146.1	417	248
7331	7331	Direct mail advertising services	13	4	7 385	1 720	329.4	2 635	631	317.6	207	60
7332	7334 pt.	Blueprinting and photocopying services	22	19	6 251	3 909	59.9	1 477	1 063	38.9	90	81
7333	7335, 6	Commercial photography, art, and graphics	56	43	20 102	10 992	82.9	5 915	3 757	57.4	367	262
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c.	40	28	5 966	3 754	58.9	1 918	1 425	34.6	136	108
734	734	Services to dwellings and other buildings	272	209	36 922	19 699	87.4	15 531	8 515	82.4	1 959	1 136
7341	7349 pt.	Window cleaning	6	10	971	461	110.6	391	191	104.7	36	14
7342	7342	Disinfecting and pest control services	46	37	10 266	5 530	85.6	3 760	2 327	61.6	236	167
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	220	162	25 685	13 708	87.4	11 380	5 997	89.8	1 687	955
736	736, 8744	Personnel supply services	99	58	(D)	14 517	(D)	(D)	8 418	(D)	(D)	964
7361	7361	Employment agencies	51	43	7 951	(D)	(D)	4 038	(D)	(D)	379	(D)
7362	7363	Help supply services	46	14	35 766	8 762	308.2	26 227	5 711	359.2	2 638	757
7369	8744	Facilities support management services	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
737	737	Computer programming, data processing, and other computer related services	140	73	89 386	41 970	113.0	33 208	13 289	149.9	1 506	747
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	69	40	35 325	13 031	171.1	13 022	4 342	199.9	414	206
7374	7374, 5, 6	Data processing services	33	23	36 992	23 607	56.7	14 260	7 053	102.2	908	468
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	38	10	17 069	5 332	220.1	5 926	1 894	212.9	184	73
7391	8731	Commercial physical and biological research	35	16	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	322	213	145 992	55 074	165.1	53 281	17 496	204.5	2 018	1 089
7393	7381, 2	Detective agencies and protective services	75	65	77 807	41 487	87.5	45 966	25 103	83.1	4 427	2 416
7394	735 ex. 7352, 784	Equipment rental and leasing services	234	114	126 993	52 504	141.9	26 003	11 252	131.1	1 673	655
7395	7384	Photofinishing laboratories*	37	17	(D)	3 895	(D)	(D)	1 002	(D)	(D)	105
7397	8734	Testing laboratories	30	15	14 855	7 448	99.4	5 324	2 710	96.5	242	161
7399 pt.	7389 pt.	Sign painting shops	12	7	4 570	1 791	155.2	1 525	633	140.9	83	48
7399 pt.	7389 pt.	Interior designing	21	9	5 038	2 761	82.5	616	422	46.0	67	34
7399 pt.	7389 pt.	Telephone answering services	21	20	3 186	2 454	29.8	1 491	1 167	27.8	145	142
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	246	166	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
75	**75**	**Automotive repair, services, and parking**	**752**	**541**	**328 692**	**162 015**	**102.9**	**70 517**	**38 398**	**83.6**	**4 961**	**2 906**
751	751	Automotive rental and leasing, without drivers	83	76	153 212	67 117	128.3	19 053	10 506	81.4	1 287	775
752	752	Automobile parking	37	15	4 093	1 247	228.2	885	465	90.3	103	73
7523	752 pt.	Parking lots	30	13	3 028	(D)	(D)	675	(D)	(D)	83	(D)
7525	752 pt.	Parking structures	7	2	1 065	(D)	(D)	210	(D)	(D)	20	(D)
753	753	Automotive repair shops	522	392	144 639	83 444	73.3	42 019	24 241	73.3	2 623	1 705
7531	7532 pt.	Top and body repair shops	94	79	32 803	16 799	95.3	10 203	5 357	90.5	628	341
7534	7534	Tire retreading and repair shops	3	4	(D)	1 578	(D)	(D)	313	(D)	(D)	30
7535	7532 pt.	Paint shops	30	21	10 424	7 063	47.6	3 381	2 622	28.9	218	180
7538	7538	General automotive repair shops	260	195	67 248	37 851	77.7	18 878	10 159	85.8	1 173	753
7538 pt.	7538 pt.	General automotive repair shops, except diesel	235	181	60 371	32 748	84.4	17 304	9 027	91.7	1 094	662
7538 pt.	7538 pt.	Diesel repair shops	25	14	6 877	5 103	34.8	1 574	1 132	39.0	79	91
7539 pt.	7533	Automotive exhaust system repair shops	21	12	(D)	4 315	(D)	(D)	1 237	(D)	(D)	87
7539 pt.	7536	Automotive glass replacement shops	21	10	7 047	3 777	86.6	1 637	1 104	48.3	89	64
7539 pt.	7537	Automotive transmission repair shops	36	27	8 043	4 788	68.0	2 414	1 297	86.1	162	96
7539 pt.	7539 pt.	Radiator repair	19	15	4 801	2 734	75.6	1 300	801	62.3	73	58
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	21	20	5 742	3 382	69.8	2 049	1 075	90.6	105	73
7539 pt.	7539 pt.	Automotive electrical and fuel system services	11	3	1 558	(D)	(D)	424	(D)	(D)	53	(D)
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	6	6	2 471	(D)	(D)	546	(D)	(D)	40	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
75	**75**	**Automotive repair, services, and parking**—Con.										
754	754	Automotive services, except repair	110	58	26 748	10 207	162.1	8 560	3 186	168.7	948	353
7542	7542	Carwashes	50	30	7 849	3 377	132.4	3 011	979	207.6	464	173
7549	7549	Automotive services, except repair and carwashes	60	28	18 899	6 830	176.7	5 549	2 207	151.4	484	180
76	**76**	**Miscellaneous repair services**	**300**	**261**	**73 447**	**47 160**	**55.7**	**22 410**	**13 899**	**61.2**	**1 334**	**1 007**
762	762	Electrical repair shops	102	85	30 114	18 759	60.5	11 156	5 941	87.8	574	372
7622	7622	Radio and television repair shops	40	32	7 260	6 368	14.0	2 523	1 810	39.4	153	131
7623, 9	7623, 9	Other electrical and electronic repair shops	62	53	22 854	12 391	84.4	8 633	4 131	109.0	421	241
7623	7623	Refrigeration and air-conditioning service and repair shops	23	22	11 245	6 528	72.3	4 976	1 987	150.4	166	111
7629	7629	Electrical and electronic repair shops, n.e.c.	39	31	11 609	5 863	98.0	3 657	2 144	70.6	255	130
763	763	Watch, clock, and jewelry repair	5	7	606	609	-.5	160	246	-35.0	26	22
764	764	Reupholstery and furniture repair	33	29	3 861	2 695	43.3	1 129	949	19.0	95	91
769	769	Miscellaneous repair shops and related services	160	140	38 866	25 017	55.4	9 965	6 763	47.3	639	522
7692	7692	Welding repair	14	12	3 007	1 358	121.4	482	364	32.4	39	24
7694	7694	Armature rewinding shops	7	8	2 466	2 599	-5.1	648	725	-10.6	40	49
7699	7699	Repair shops and related services, n.e.c.	139	120	33 393	21 060	58.6	8 835	5 674	55.7	560	449
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 84**	**Amusement and recreation services, including motion pictures**	**494**	**533**	**1 235 825**	**940 721**	**31.4**	**355 403**	**302 908**	**17.3**	**24 864**	**23 375**
781, 2	781, 2	Motion picture production, distribution, and services	36	28	9 797	7 021	39.5	3 336	1 923	73.5	266	105
783	783	Motion picture theaters	31	46	27 466	21 631	27.0	3 191	2 937	8.6	452	458
7832	7832	Motion picture theaters, except drive-in	26	36	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7833	7833	Drive-in motion picture theaters	5	10	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
791	791	Dance studios, schools, and halls	15	13	982	1 287	-23.7	331	459	-27.9	57	118
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	122	125	55 006	58 710	-6.3	22 522	24 979	-9.8	1 911	1 270
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	36	29	20 978	15 200	38.0	6 974	5 014	39.1	1 007	252
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	86	96	34 028	43 510	-21.8	15 548	19 965	-22.1	904	1 018
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	24	25	(D)	7 601	(D)	(D)	2 181	(D)	(D)	334
7932	7999 pt.	Billiard and pool establishments	5	8	(D)	605	(D)	(D)	124	(D)	(D)	17
7933	793	Bowling centers	19	17	8 887	6 996	27.0	3 034	2 057	47.5	312	317
794	794	Commercial sports	11	11	4 258	2 438	74.7	997	481	107.3	71	49
7941	7941	Professional sports clubs and promoters	7	7	2 681	1 409	90.3	810	330	145.5	46	42
7948	7948	Racing, including track operation	4	4	1 577	1 029	53.3	187	151	23.8	25	7
7992	7992	Public golf courses	11	6	12 858	5 154	149.5	3 790	1 462	159.2	214	121
7993	7993	Coin-operated amusement devices	53	69	58 398	58 053	.6	11 382	12 194	-6.7	956	998
7996	7996	Amusement parks	4	3	8 962	4 582	95.6	2 128	1 764	20.6	92	170
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	30	22	(D)	9 772	(D)	(D)	3 508	(D)	(D)	358
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	157	185	1 027 350	764 472	34.4	296 430	251 020	18.1	19 941	19 394
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	6	5	2 616	(D)	(D)	684	(D)	(D)	48	(D)
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	2	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	149	180	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**1 869**	**1 545**	**821 934**	**447 809**	**83.5**	**370 494**	**200 468**	**84.8**	**13 432**	**8 503**
801	801 pt.	Offices of doctors of medicine	937	847	453 261	265 418	70.8	224 412	127 375	76.2	4 792	3 565
802	802 pt.	Offices of dentists	434	371	(D)	76 820	(D)	(D)	30 305	(D)	(D)	1 788
803	803	Offices and clinics of doctors of osteopathy	23	15	3 549	2 195	61.7	1 196	1 011	18.3	59	52
8041	8041	Offices and clinics of chiropractors	115	73	24 212	10 707	126.1	7 981	2 862	178.9	342	201
8042	8042	Offices and clinics of optometrists	79	63	20 779	12 684	63.8	6 240	3 108	100.8	343	200
805	805	Nursing and personal care facilities	26	21	57 283	30 588	87.3	28 830	16 964	69.9	2 597	1 583
807	807	Medical and dental laboratories	66	58	38 601	26 992	43.0	15 167	9 978	52.0	668	586
8071	8071	Medical laboratories	27	22	31 441	22 241	41.4	11 973	7 814	53.2	487	459
8072	8072	Dental laboratories	39	36	7 160	4 751	50.7	3 194	2 164	47.6	181	127
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	189	97	(D)	24 278	(D)	(D)	8 865	(D)	(D)	528

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
81	**81**	**Legal services**	**695**	**556**	**261 917**	**134 619**	**94.6**	**136 855**	**62 435**	**119.2**	**3 536**	**2 372**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**58**	**34**	**29 957**	**'20 297**	**47.6**	**10 295**	**3 316**	**210.5**	**622**	**252**
823	823	Libraries	-	-	-	-	-	-	-	-	-	-
824	824	Vocational schools	28	15	21 975	'12 567	74.9	8 474	2 103	302.9	516	144
829	829	Schools and educational services, n.e.c.	30	19	7 982	7 730	3.3	1 821	1 213	50.1	106	108
83	**83**	**Social services**	**216**	**121**	**36 758**	**15 944**	**130.5**	**14 816**	**6 659**	**122.5**	**1 784**	**1 024**
835	835	Child day care services	152	89	21 053	9 051	132.6	8 424	3 997	110.8	1 264	774
832, 3, 6, 9	832, 3, 6, 9	Other social services	64	32	15 705	6 893	127.8	6 392	2 662	140.1	520	250
891	**871**	**Engineering, architectural, and surveying services**	**308**	**255**	**235 518**	**127 901**	**84.1**	**98 731**	**49 018**	**101.4**	**3 316**	**2 030**
8911 pt.	8711	Engineering services	177	140	185 498	101 154	83.4	83 383	38 677	115.6	2 696	1 508
8911 pt.	8712	Architectural services	87	73	40 095	21 984	82.4	11 217	8 256	35.9	439	374
8911 pt.	8713	Surveying services	44	42	9 925	4 763	108.4	4 131	2 085	98.1	181	148
893	**872**	**Accounting, auditing, and bookkeeping services**	**356**	**290**	**95 667**	**57 648**	**66.0**	**40 849**	**24 931**	**63.8**	**1 829**	**1 436**
892, 9	**89**	**Other services**	**83**	**(NC)**	**14 238**	**(NC)**	**(X)**	**5 952**	**(NC)**	**(X)**	**255**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**511**	**462**	**129 238**	**86 043**	**50.2**	**51 062**	**37 815**	**35.0**	**4 704**	**4 004**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**5**	**(NC)**	**338**	**(NC)**	**(X)**	**94**	**(NC)**	**(X)**	**10**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting services**	**3**	**-**	**(D)**	**-**	**(X)**	**(D)**	**-**	**(X)**	**(D)**	**-**
7391	8731	Commercial physical and biological research	1	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	2	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7397	8734	Testing laboratories	-	-	-	-	-	-	-	-	-	-
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**18**	**11**	**4 124**	**1 537**	**168.3**	**1 140**	**635**	**79.5**	**218**	**119**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	4	1 559	968	61.1	424	399	6.3	155	90
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	3	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7999 pt.	Fairs	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	6	3	1 656	(D)	(D)	529	(D)	(D)	50	(D)
805, 8, 9	**8011 pt., 8021 pt., 805, 8, 9**	**Selected health services**	**23**	**26**	**12 041**	**6 429**	**87.3**	**5 152**	**3 249**	**58.6**	**361**	**280**
805	805	Nursing and personal care facilities	2	4	(D)	1 250	(D)	(D)	782	(D)	(D)	70
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	6	9	(D)	1 432	(D)	(D)	809	(D)	(D)	73
809	808, 8099	Home health care, and health and allied services, n.e.c.	15	13	6 753	3 747	80.2	2 572	1 658	55.1	198	137
81	**81**	**Legal aid societies and similar legal services**	**4**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**18**	**16**	**1 859**	**1 476**	**25.8**	**662**	**601**	**10.1**	**54**	**57**

See footnotes at end of table.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
83	**83**	**Social services**	**172**	**151**	**47 823**	**38 151**	**25.4**	**23 106**	**17 723**	**30.4**	**2 398**	**2 080**
835	835	Child day care services	21	22	4 230	2 512	68.4	2 321	1 623	43.0	328	276
832, 3, 6, 9	832, 3, 6, 9	Other social services	151	129	43 593	35 639	22.3	20 785	16 100	29.1	2 070	1 804
861, 2, 4, 9	**861, 2, 4, 9**	**Selected membership organizations**	**263**	**251**	**57 130**	**37 561**	**52.1**	**19 588**	**15 103**	**29.7**	**1 600**	**1 425**
861	861	Business associations	53	54	13 137	8 829	48.8	4 453	3 085	44.3	229	217
864	864	Civic, social, and fraternal associations	158	146	25 364	16 532	53.4	8 488	6 735	26.0	899	860
862, 9	862, 9	Other membership organizations	52	51	18 629	12 200	52.7	6 647	5 283	25.8	472	348
892	**8733**	**Noncommercial research organizations**	**5**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7214	7219 pt.	Diaper service*	-	-	-	-	-
7219	7219 pt.	Other laundry services, n.e.c.	7	(D)	(D)	(D)	(D)
7299		Miscellaneous personal services	168	(D)	(D)	(D)	(D)
	7219 pt.	Seamstresses and dressmaking services	1	(D)	(D)	(D)	(D)
	7291	Tax return preparation services	39	3 601	1 184	410	249
	7352	Medical equipment rental and leasing	13	6 402	1 385	331	75
	7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	39	10 156	3 231	772	457
	7299	Miscellaneous personal services, n.e.c.	76	18 982	4 518	956	511
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	35	19 287	7 166	1 729	417
	7322	Adjustment and collection services	23	8 398	3 481	863	223
	7323	Credit reporting services	12	10 889	3 685	866	194
7332	7334 pt.	Blueprinting and photocopying services	22	6 251	1 477	303	90
7333		Commercial photography, art, and graphics	56	20 102	5 915	1 424	367
	7335	Commercial photography	22	9 271	2 598	644	185
	7336	Commercial art and graphic design	34	10 831	3 317	780	182
7339		Stenographic services; and reproduction services, n.e.c.	40	5 966	1 918	427	136
	7338	Secretarial and court reporting services	33	4 588	1 530	344	110
	7334 pt.	Duplicating services, except printing	7	1 378	388	83	26
7341	7349 pt.	Window cleaning	6	971	391	99	36
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	220	25 685	11 380	2 464	1 687
7351	7383	News syndicates	5	(D)	(D)	(D)	(D)
7372		Computer programming, prepackaged software, and integrated systems design	69	35 325	13 022	3 228	414
	7371	Computer programming services	52	22 339	8 043	1 943	265
	7372	Prepackaged software	11	(D)	(D)	(D)	(D)
	7373	Computer integrated systems design	6	(D)	(D)	(D)	(D)
7374		Data processing services	33	36 992	14 260	3 494	908
	7374	Computer processing and data preparation services	27	32 135	11 844	2 998	814
	7375	Information retrieval services	3	(D)	(D)	(D)	(D)
	7376	Computer facilities management services	3	(D)	(D)	(D)	(D)
7379		Computer rental and leasing, maintenance, and related services	38	17 069	5 926	1 255	184
	7377	Computer rental and leasing	7	1 182	231	38	15
	7378	Computer maintenance and repair	18	11 611	3 959	877	138
	7379	Computer related services, n.e.c.	13	4 276	1 736	340	31
7391	8731	Commercial physical and biological research	35	(D)	(D)	(D)	(D)
7392		Management, consulting, and public relations services	322	145 992	53 281	13 899	2 018
	8741	Management services	114	73 282	30 515	8 655	1 005
	8742	Management consulting services	126	34 676	14 937	3 316	660
	8743	Public relations services	28	26 191	3 471	773	115
	8732	Commercial economic, sociological, and educational research	21	(D)	(D)	(D)	(D)
	8748	Business consulting services, n.e.c.	33	(D)	(D)	(D)	(D)
7393		Detective agencies and protective services	75	77 807	45 966	11 374	4 427
	7381	Detective, guard, and armored car services	58	62 967	40 635	10 139	4 189
	7382	Security systems services	17	14 840	5 331	1 235	238

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7394		Equipment rental and leasing services	234	126 993	26 003	6 214	1 673
	7353	Heavy construction equipment rental and leasing	33	36 351	7 166	1 750	298
	7841	Video tape rental	91	28 979	5 233	1 251	515
	7359	Equipment rental and leasing, n.e.c.	110	61 663	13 604	3 213	860
7395	7384	Photofinishing laboratories*	37	(D)	(D)	(D)	(D)
7396	7389 pt.	Trading stamp services	1	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	30	14 855	5 324	933	242
7399	7389 pt.	Miscellaneous business services, n.e.c.	294	(D)	(D)	(D)	(D)
7512		Passenger car rental and leasing, without drivers	58	142 150	17 051	4 097	1 147
	7514	Passenger car rental, without drivers	50	120 465	15 839	3 818	1 089
	7515	Passenger car leasing, except finance leasing	8	21 685	1 212	279	58
7523	7521 pt.	Parking lots	30	3 028	675	166	83
7525	7521 pt.	Parking structures	7	1 065	210	49	20
7531	7532 pt.	Top and body repair shops	94	32 803	10 203	2 418	628
7535	7532 pt.	Paint shops	30	10 424	3 381	808	218
7539		Automotive exhaust, glass, transmission, and repair shops, n.e.c.	135	(D)	(D)	(D)	(D)
	7533	Automotive exhaust system repair shops	21	(D)	(D)	(D)	(D)
	7536	Automotive glass replacement shops	21	7 047	1 637	371	89
	7537	Automotive transmission repair shops	36	8 043	2 414	593	162
	7539	Automotive repair shops, n.e.c.	57	14 572	4 319	917	271
7813	7812 pt.	Motion picture production, except for television	11	4 692	1 598	198	39
7814	7812 pt.	Motion picture and tape production for television	14	2 338	800	156	58
7823	7822 pt.	Motion picture film exchanges	-	-	-	-	-
7824	7822 pt.	Film and tape distribution for television	1	(D)	(D)	(D)	(D)
7932	7999 pt.	Billiard and pool establishments	5	(D)	(D)	(D)	(D)
7997		Membership gymnasiums, sports and recreation clubs	30	(D)	(D)	(D)	(D)
	7991 pt.	Membership gymnasiums and athletic clubs	6	(D)	(D)	(D)	(D)
	7997	Membership sports and recreation clubs	24	19 240	7 176	1 462	511
7999		Amusement and recreation services, n.e.c.	157	1 027 350	296 430	70 557	19 941
	8412	Museums and art galleries	2	(D)	(D)	(D)	(D)
	8422	Arboreta and botanical or zoological gardens	-	-	-	-	-
	7991 pt.	Nonmembership gymnasiums and athletic clubs	1	(D)	(D)	(D)	(D)
	7999 pt.	Amusement and recreation services, n.e.c.	154	1 024 604	295 586	70 361	19 896
8011	8011 pt.	Offices of doctors of medicine	937	453 261	224 412	56 569	4 792
8021	8021 pt.	Offices of dentists	434	(D)	(D)	(D)	(D)
8049		Offices and clinics of podiatrists and other health practitioners, n.e.c.	94	20 235	8 082	1 782	357
	8043	Offices and clinics of podiatrists	22	3 384	1 056	284	58
	8049	Offices and clinics of health practitioners, n.e.c.	72	16 851	7 026	1 498	299
8059		Nursing and personal care facilities, except skilled nursing care facilities	2	(D)	(D)	(D)	(D)
	8052	Intermediate care facilities	1	(D)	(D)	(D)	(D)
	8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
8081		Outpatient care facilities	53	(D)	(D)	(D)	(D)
	8011 pt.	Clinics of doctors of medicine	25	45 186	16 759	4 465	713
	8021 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)
	8092	Kidney dialysis centers	2	(D)	(D)	(D)	(D)
	8093	Specialty outpatient facilities, n.e.c.	24	12 277	4 040	866	170
8091		Home health care, and health and allied services, n.e.c.	42	(D)	(D)	(D)	(D)
	8082	Home health care services	24	11 056	6 233	1 490	759
	8099	Health and allied services, n.e.c.	18	(D)	(D)	(D)	(D)
8241	8249 pt.	Correspondence schools	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	19	13 727	5 242	1 039	300
8911		Engineering, architectural, and surveying services	308	235 518	98 731	23 171	3 316
	8711	Engineering services	177	185 498	83 383	20 010	2 696
	8712	Architectural services	87	40 095	11 217	2 347	439
	8713	Surveying services	44	9 925	4 131	814	181
8931	8721	Accounting, auditing, and bookkeeping services	356	95 667	40 849	9 880	1 829

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research	1	(D)	(D)	(D)	(D)
7392		Management, consulting, and public relations services	2	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research	-	-	-	-	-
	8741	Management services	-	-	-	-	-
	8742	Management consulting services	-	-	-	-	-
	8743	Public relations services	1	(D)	(D)	(D)	(D)
	8748	Business consulting services, n.e.c.	1	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	-	-	-	-	-
7997		Membership gymnasiums, sports and recreation clubs	3	(D)	(D)	(D)	(D)
	7991 pt.	Membership gymnasiums and athletic clubs	-	-	-	-	-
	7997	Membership sports and recreation clubs	3	(D)	(D)	(D)	(D)
7999 pt.		Fairs, and commercial museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	(D)
	7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
	8412 pt.	Commercial museums and art galleries	-	-	-	-	-
	8422 pt.	Commercial arboreta and botanical or zoological gardens	-	-	-	-	-
8059		Nursing and personal care facilities, except skilled nursing care facilities	2	(D)	(D)	(D)	(D)
	8052	Intermediate care facilities	1	(D)	(D)	(D)	(D)
	8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
8081		Outpatient care facilities	6	(D)	(D)	(D)	(D)
	8011 pt.	Clinics of doctors of medicine	4	(D)	(D)	(D)	(D)
	8021 pt.	Clinics of dentists	-	-	-	-	-
	8092	Kidney dialysis centers	-	-	-	-	-
	8093	Specialty outpatient facilities, n.e.c.	2	(D)	(D)	(D)	(D)
8091		Home health care, and health and allied services, n.e.c.	15	7 288	2 572	659	198
	8082	Home health care services	11	(D)	(D)	(D)	(D)
	8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	(D)
8241	8249 pt.	Correspondence schools	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8	1 274	450	110	33
8411	8412 pt.	Noncommercial museums and art galleries	6	1 906	529	107	50
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	-	-	-	-	-
8922	8733	Noncommercial research organizations	5	(D)	(D)	(D)	(D)

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		Selected kind-of-business or operation groups					
							Individual proprietorships (number)	Partnerships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
									Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)
1	**Nevada**	**8 308**	**10 192 210**	**3 405 721**	**811 662**	**205 709**	**2 585**	**675**	**584**	**5 417 497**	**733**	**189 935**	**1 327**	**616 235**
2	Carson City (IC)	438	162 904	55 815	12 947	3 935	168	34	23	52 586	21	6 467	65	14 156
3	Churchill County	89	25 414	9 346	2 121	725	40	11	9	4 564	5	538	7	1 310
4	Fallon	82	24 269	9 094	2 045	691	36	10	9	4 564	5	538	7	1 310
5	Balance of county	7	1 145	252	76	34	4	1	-	-	-	-	-	-
6	Clark County	4 450	6 999 571	2 344 443	560 986	135 439	1 131	327	238	3 874 063	456	128 294	744	422 394
7	Boulder City	82	25 832	9 146	2 053	701	34	2	10	10 478	8	379	11	1 902
8	Henderson	164	79 731	27 345	6 260	1 981	53	13	9	(D)	14	5 053	22	5 387
9	Las Vegas	2 157	2 121 572	754 078	183 232	43 107	563	176	90	937 187	202	80 614	352	194 476
10	North Las Vegas	122	252 339	89 862	21 884	5 345	40	4	3	(D)	11	(D)	17	7 565
11	Balance of county	1 925	4 520 097	1 464 012	347 557	84 305	441	132	126	2 912 809	221	(D)	342	213 064
12	Douglas County	201	545 022	190 144	45 698	11 636	72	14	22	345 102	16	(D)	19	5 904
13	Elko County	169	144 942	46 568	10 570	3 678	81	20	40	98 283	14	2 643	11	2 309
14	Elko	132	60 265	20 243	4 650	1 419	65	15	23	26 361	12	(D)	11	2 309
15	Balance of county	37	84 677	26 325	5 920	2 259	16	5	17	71 922	2	(D)	-	-
16	Esmeralda County	1	(D)	(D)	(D)	(D)	-	-	-	-	-	-	-	-
17	Eureka County	9	(D)	(D)	(D)	(D)	6	2	4	369	-	-	2	(D)
18	Humboldt County	82	33 720	7 155	1 494	1 074	45	17	25	18 053	8	619	5	241
19	Winnemucca	74	32 785	6 964	1 459	1 050	41	14	21	17 273	8	619	4	(D)
20	Balance of county	8	935	191	35	24	4	3	4	780	-	-	1	(D)
21	Lander County	14	7 921	1 771	436	205	7	2	3	4 910	1	(D)	-	-
22	Lincoln County	12	1 177	204	51	39	9	-	6	348	-	-	1	(D)
23	Lyon County	63	19 970	6 920	1 558	491	27	7	8	(D)	8	(D)	6	904
24	Mineral County	14	10 914	4 042	941	589	8	2	4	(D)	-	-	1	(D)
25	Nye County	53	40 251	9 735	2 441	583	32	4	9	6 764	5	(D)	7	(D)
26	Pershing County	17	5 645	988	239	110	13	1	7	2 756	-	-	3	(D)
27	Storey County	13	3 053	1 037	173	93	4	3	2	(D)	1	(D)	-	-
28	Washoe County	2 629	2 178 380	722 913	171 012	46 735	913	227	174	992 205	190	38 904	451	161 674
29	Reno	1 879	1 652 139	566 025	132 753	35 154	624	183	145	731 290	121	26 131	308	111 086
30	Sparks	432	337 139	100 581	24 745	7 747	169	30	16	160 695	49	10 269	74	36 440
31	Balance of county	318	189 102	56 307	13 514	3 834	120	14	13	100 220	20	2 504	69	14 148
32	White Pine County	54	12 606	4 417	965	354	29	4	10	3 054	8	477	5	(D)
33	Ely	36	9 851	3 694	783	306	18	3	7	(D)	6	(D)	1	(D)
34	Balance of county	18	2 755	723	182	48	11	1	3	(D)	2	(D)	4	(D)

Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.														
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	
752	**328 692**	**300**	**73 447**	**624**	**1 274 960**	**1 883**	**1 186 545**	**695**	**261 917**	**216**	**36 758**	**1 053**	**762 029**	1
43	8 508	18	2 857	30	12 907	103	32 669	37	9 770	21	1 307	67	20 182	2
11	1 639	7	1 440	8	(D)	19	6 614	7	977	3	(D)	13	3 132	3
11	1 639	4	(D)	7	(D)	19	6 614	7	977	2	(D)	11	(D)	4
-	-	3	(D)	1	(D)	-	-	-	-	1	(D)	2	(D)	5
375	196 413	152	39 649	367	769 121	1 072	828 854	364	156 828	109	16 367	499	536 465	6
7	1 650	3	112	6	921	22	8 368	-	-	2	(D)	11	(D)	7
20	2 886	7	1 706	20	30 707	44	14 157	4	358	4	(D)	17	(D)	8
161	(D)	72	22 308	142	163 293	503	327 931	319	145 033	44	6 042	241	(D)	9
29	(D)	7	672	11	38 937	28	28 300	-	-	2	(D)	9	(D)	10
158	115 807	63	14 851	188	535 263	475	450 098	41	11 437	57	8 778	221	(D)	11
7	(D)	5	(D)	29	(D)	23	7 529	23	(D)	6	(D)	47	9 731	12
21	4 416	9	1 990	10	(D)	24	10 365	15	3 759	3	(D)	22	9 533	13
16	(D)	8	(D)	4	(D)	20	10 018	14	(D)	3	(D)	21	(D)	14
5	(D)	1	(D)	6	(D)	4	347	1	(D)	-	-	1	(D)	15
-	-	-	-	-	-	-	-	-	-	-	-	1	(D)	16
-	-	-	-	-	-	-	-	1	(D)	1	(D)	-	-	17
8	1 727	2	(D)	7	(D)	13	1 682	4	297	2	(D)	6	1 698	18
8	1 727	1	(D)	7	(D)	13	1 682	4	297	1	(D)	6	1 698	19
-	-	1	(D)	-	-	-	-	-	-	1	(D)	-	-	20
4	353	1	(D)	2	(D)	2	(D)	-	-	-	-	1	(D)	21
1	(D)	-	-	1	(D)	3	519	-	-	-	-	-	-	22
6	482	2	(D)	5	(D)	9	3 531	2	(D)	4	(D)	11	(D)	23
1	(D)	-	-	2	(D)	2	(D)	-	-	-	-	4	(D)	24
8	885	1	(D)	5	1 702	9	1 731	-	-	1	(D)	7	(D)	25
1	(D)	1	(D)	3	(D)	1	(D)	1	(D)	-	-	-	-	26
-	-	-	-	8	1 258	-	-	-	-	-	-	1	(D)	27
262	111 569	101	25 500	142	291 499	595	288 094	239	85 884	64	16 430	365	156 169	28
180	86 841	55	15 487	87	259 534	444	221 930	223	79 915	39	13 048	247	101 011	29
60	20 122	31	8 569	26	10 654	96	49 769	4	504	18	(D)	53	35 999	30
22	4 606	15	1 444	29	21 311	55	16 375	12	5 465	7	(D)	65	19 159	31
4	1 051	1	(D)	5	1 248	8	3 716	2	(D)	2	(D)	9	2 029	32
4	1 051	-	-	4	(D)	5	(D)	2	(D)	1	(D)	6	1 186	33
-	-	1	(D)	1	(D)	3	(D)	-	-	1	(D)	3	843	34

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	CARSON CITY (IC) **(Coextensive with Carson City County; see table 7.)**							
	LAS VEGAS							
	Total	**2 157**	**2 121 572**	**754 078**	**183 232**	**43 107**	**563**	**176**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**90**	**937 187**	**309 088**	**74 237**	**20 486**	**21**	**25**
7011	Hotels and motels	87	(D)	(D)	(D)	(D)	21	23
7011 pt.	Hotels	41	925 407	306 404	73 643	20 125	6	7
7011 pt.	Hotels, 25 guestrooms or more	37	(D)	(D)	(D)	(D)	4	7
7011 pt.	Hotels, less than 25 guestrooms	4	(D)	(D)	(D)	(D)	2	-
7011 pt.	Motels, motor hotels, and tourist courts	46	(D)	(D)	(D)	(D)	15	16
7011 pt.	Motels, tourist courts	43	(D)	(D)	(D)	(D)	14	14
7011 pt.	Motor hotels	3	(D)	(D)	(D)	(D)	1	2
702, 3	Other lodging places	3	(D)	(D)	(D)	(D)	-	2
702	Rooming and boarding houses	-	-	-	-	-	-	-
703	Camps and recreational vehicle parks	3	(D)	(D)	(D)	(D)	-	2
72	**Personal services**	**202**	**80 614**	**24 678**	**5 927**	**1 913**	**78**	**19**
721	Laundry, cleaning, and garment services	70	52 489	14 777	3 693	1 119	31	6
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	(D)	-	1
7213	Linen supply*	4	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	16	7 786	761	168	63	5	4
7216	Drycleaning plants, except rug cleaning*	32	6 359	1 989	474	181	19	1
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	(D)	6	-
7218	Industrial launderers*	3	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	1	-
7212	Garment pressing, and agents for laundries and drycleaners	2	(D)	(D)	(D)	(D)	1	-
7219	Laundry and garment services, n.e.c.*	1	(D)	(D)	(D)	(D)	-	-
7219 pt.	Diaper and other laundry services, n.e.c.*	1	(D)	(D)	(D)	(D)	-	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	20	6 143	1 671	355	159	3	3
723, 4	Beauty and barber shops	67	6 456	3 011	673	308	32	7
723	Beauty shops	53	(D)	(D)	(D)	(D)	23	5
724	Barber shops	14	(D)	(D)	(D)	(D)	9	2
725	Shoe repair shops and shoeshine parlors	5	472	136	33	11	3	-
726	Funeral service and crematories	6	7 963	3 222	746	154	1	-
729	Miscellaneous personal services	34	7 091	1 861	427	162	8	3
7291	Tax return preparation services	11	964	346	182	66	3	-
7299	Miscellaneous personal services, n.e.c.	23	6 127	1 515	245	96	5	3
73	**Business services**	**352**	**194 476**	**77 093**	**19 271**	**6 353**	**86**	**24**
731	Advertising	26	16 952	3 988	915	188	2	2
7311	Advertising agencies	21	(D)	(D)	(D)	(D)	1	1
7312	Outdoor advertising services	3	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	(D)	1	-
7319	Advertising, n.e.c.	1	(D)	(D)	(D)	(D)	-	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	10	6 176	1 916	445	118	1	1
7322	Adjustment and collection services	5	(D)	(D)	(D)	(D)	1	1
7323	Credit reporting services	5	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	35	8 785	3 059	627	222	9	4
7331	Direct mail advertising services	3	(D)	(D)	(D)	(D)	-	1
7334	Photocopying and duplicating services	10	2 050	570	114	32	3	2
7334 pt.	Blueprinting and photocopying services	7	(D)	(D)	(D)	(D)	2	1
7334 pt.	Duplicating services, except printing	3	(D)	(D)	(D)	(D)	1	1
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	(D)	2	-
7335, 6	Commercial photography, art, and graphics	12	(D)	(D)	(D)	(D)	4	1
7335	Commercial photography	2	(D)	(D)	(D)	(D)	-	-
7336	Commercial art and graphic design	10	(D)	(D)	(D)	(D)	4	1
734	Services to dwellings and other buildings	67	13 215	5 291	1 217	766	33	7
7342	Disinfecting and pest control services	18	4 787	1 626	377	110	7	2
7349	Building cleaning and maintenance services, n.e.c.	49	8 428	3 665	840	656	26	5
7349 pt.	Window cleaning	1	(D)	(D)	(D)	(D)	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	48	(D)	(D)	(D)	(D)	26	5
735	Miscellaneous equipment rental and leasing	28	13 759	3 620	1 005	244	5	3
7352	Medical equipment rental and leasing	1	(D)	(D)	(D)	(D)	-	-
7353	Heavy construction equipment rental and leasing	4	(D)	(D)	(D)	(D)	2	-
7359	Equipment rental and leasing, n.e.c.	23	13 178	3 470	979	238	3	3
736	Personnel supply services	23	10 504	7 560	1 596	539	3	-
7361	Employment agencies	13	1 389	691	137	62	2	-
7363	Help supply services	10	9 115	6 869	1 459	477	1	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	LAS VEGAS—Con.							
73	**Business services**—Con.							
737	Computer programming, data processing, and other computer related services	30	21 905	7 347	1 819	282	2	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	12	11 496	2 913	789	108	-	1
7371	Computer programming services	9	(D)	(D)	(D)	(D)	-	-
7372	Prepackaged software	2	(D)	(D)	(D)	(D)	-	1
7373	Computer integrated systems design	1	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	12	7 534	3 158	794	154	1	-
7374, 5	Computer processing, information retrieval	11	(D)	(D)	(D)	(D)	1	-
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	6	2 875	1 276	236	20	1	-
7377	Computer rental and leasing	1	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	4	(D)	(D)	(D)	(D)	1	-
7379	Computer related services, n.e.c.	1	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	133	103 180	44 312	11 647	3 994	31	6
7381, 2	Detective agencies and protective services	23	45 081	27 871	6 982	2 234	4	-
7381	Detective, guard, and armored car services	19	(D)	(D)	(D)	(D)	4	-
7382	Security systems services	4	(D)	(D)	(D)	(D)	-	-
7383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	12	(D)	(D)	(D)	(D)	1	-
7389	Business services, n.e.c.	96	49 932	13 438	3 869	1 532	26	6
7389 pt.	Sign painting shops	2	(D)	(D)	(D)	(D)	1	-
7389 pt.	Interior designing	4	(D)	(D)	(D)	(D)	1	-
7389 pt.	Telephone answering services	9	1 758	831	189	91	1	2
7389 pt.	Other business services	81	46 402	12 347	3 625	1 421	23	4
75	**Automotive repair, services, and parking**	**161**	**(D)**	**(D)**	**(D)**	**(D)**	**56**	**16**
751	Automotive rental and leasing, without drivers	9	(D)	(D)	(D)	(D)	-	1
7513	Truck rental and leasing, without drivers	5	1 555	393	95	34	-	1
7514, 5	Passenger car rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	-	-
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	3	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	2	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	126	(D)	(D)	(D)	(D)	51	12
7532	Top, body, and upholstery repair shops and paint shops	26	(D)	(D)	(D)	(D)	10	5
7532 pt.	Top and body repair shops	20	(D)	(D)	(D)	(D)	8	4
7532 pt.	Paint shops	6	(D)	(D)	(D)	(D)	2	1
7538	General automotive repair shops	67	23 365	7 293	1 650	456	26	5
7538 pt.	General automotive repair shops, except diesel	66	(D)	(D)	(D)	(D)	25	5
7538 pt.	Diesel repair shops	1	(D)	(D)	(D)	(D)	1	-
7533, 4, 6, 7, 9	Other automotive repair shops	33	(D)	(D)	(D)	(D)	15	2
7533	Automotive exhaust system repair shops	4	(D)	(D)	(D)	(D)	2	-
7534	Tire retreading and repair shops	-	-	-	-	-	-	-
7536	Automotive glass replacement shops	6	(D)	(D)	(D)	(D)	1	-
7537	Automotive transmission repair shops	10	(D)	(D)	(D)	(D)	6	-
7539	Automotive repair shops, n.e.c.	13	(D)	(D)	(D)	(D)	6	2
7539 pt.	Radiator repair	5	1 135	334	74	22	4	-
7539 pt.	Brake, front end, and wheel alignment	5	1 728	613	133	37	1	2
7539 pt.	Automotive electrical and fuel system services	3	(D)	(D)	(D)	(D)	1	-
7539 pt.	Other automotive repair shops, n.e.c.	-	-	-	-	-	-	-
754	Automotive services, except repair	23	(D)	(D)	(D)	(D)	4	3
7542	Carwashes	8	(D)	(D)	(D)	(D)	3	3
7549	Automotive services, except repair and carwashes	15	(D)	(D)	(D)	(D)	1	-
76	**Miscellaneous repair services**	**72**	**22 308**	**8 907**	**1 880**	**450**	**25**	**4**
762	Electrical repair shops	28	11 600	5 878	1 150	236	8	-
7622	Radio and television repair shops	8	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops	20	(D)	(D)	(D)	(D)	6	-
7623	Refrigeration and air-conditioning service and repair shops	6	(D)	(D)	(D)	(D)	-	-
7629	Electrical and electronic repair shops, n.e.c.	14	4 833	1 653	364	124	6	-
763	Watch, clock, and jewelry repair	3	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	10	(D)	(D)	(D)	(D)	7	1
769	Miscellaneous repair shops and related services	31	8 849	2 540	613	165	10	3
7692	Welding repair	-	-	-	-	-	-	-
7694	Armature rewinding shops	1	(D)	(D)	(D)	(D)	-	-
7699	Repair shops and related services, n.e.c.	30	(D)	(D)	(D)	(D)	10	3

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							Individual proprietorships (number)	Partnerships (number)
	LAS VEGAS—Con.							
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**142**	**163 293**	**42 436**	**9 565**	**3 050**	**18**	**14**
781, 2	Motion picture production, distribution, and services	13	(D)	(D)	(D)	(D)	-	1
783	Motion picture theaters	9	(D)	(D)	(D)	(D)	1	4
7832	Motion picture theaters, except drive-in	7	(D)	(D)	(D)	(D)	1	2
7833	Drive-in motion picture theaters	2	(D)	(D)	(D)	(D)	-	2
784	Video tape rental	23	16 994	2 504	622	148	8	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	34	15 167	6 807	1 443	384	5	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	13	7 876	2 722	366	196	1	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	21	7 291	4 085	1 077	188	4	1
793	Bowling centers	4	(D)	(D)	(D)	(D)	-	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	59	112 290	29 097	6 606	2 158	4	5
794	Commercial sports	4	2 676	568	103	34	-	-
7941	Professional sports clubs and promoters	3	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation	1	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	55	109 614	28 529	6 503	2 124	4	5
791	Dance studios, schools, and halls	6	(D)	(D)	(D)	(D)	1	2
7991	Physical fitness facilities	8	(D)	(D)	(D)	(D)	1	-
7992	Public golf courses	1	(D)	(D)	(D)	(D)	-	-
7993	Coin-operated amusement devices	12	(D)	(D)	(D)	(D)	1	1
7996	Amusement parks	-	-	-	-	-	-	-
7997	Membership sports and recreation clubs	4	(D)	(D)	(D)	(D)	-	-
7999, 84	Amusement and recreation services, including museums, n.e.c.	24	55 042	16 898	3 530	1 088	1	2
7999 pt.	Concession operators of amusement devices and rides	-	-	-	-	-	-	-
7999 pt.	Carnivals, circuses, and fairs	-	-	-	-	-	-	-
7999 pt.	Billiard and pool establishments	1	(D)	(D)	(D)	(D)	-	-
7999 pt., 84	Other recreation and amusements, including museums	23	(D)	(D)	(D)	(D)	1	2
80	**Health services**	**503**	**327 931**	**117 506**	**28 035**	**4 645**	**105**	**23**
801	Offices and clinics of doctors of medicine	241	146 319	63 413	15 784	1 717	32	13
801 pt.	Offices of doctors of medicine	228	108 688	50 591	12 356	1 143	30	12
801 pt.	Clinics of doctors of medicine	13	37 631	12 822	3 428	574	2	1
802	Offices and clinics of dentists	137	39 107	15 330	3 547	713	45	5
802 pt.	Offices of dentists	135	(D)	(D)	(D)	(D)	45	5
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	-	-
803	Offices and clinics of doctors of osteopathy	6	1 055	480	117	21	2	-
804	Offices and clinics of other health practitioners	77	20 486	7 594	1 543	301	21	3
8041	Offices and clinics of chiropractors	35	9 503	3 213	722	110	13	1
8042	Offices and clinics of optometrists	19	4 914	1 630	329	82	3	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	23	6 069	2 751	492	109	5	-
8043	Offices and clinics of podiatrists	4	756	285	51	14	2	-
8049	Offices and clinics of health practitioners, n.e.c.	19	5 313	2 466	441	95	3	-
805	Nursing and personal care facilities	5	(D)	(D)	(D)	(D)	-	-
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	(D)	-	-
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	-	-	-	-	-	-	-
8052	Intermediate care facilities	-	-	-	-	-	-	-
8059	Nursing and personal care facilities, n.e.c.	-	-	-	-	-	-	-
806	Hospitals	4	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	33	(D)	(D)	(D)	(D)	5	2
807	Medical and dental laboratories	13	(D)	(D)	(D)	(D)	4	1
8071	Medical laboratories	3	(D)	(D)	(D)	(D)	-	-
8072	Dental laboratories	10	(D)	(D)	(D)	(D)	4	1
808	Home health care services	8	(D)	(D)	(D)	(D)	-	-
809	Miscellaneous health and allied services, n.e.c.	12	(D)	(D)	(D)	(D)	1	1
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	-	-
8093	Specialty outpatient facilities, n.e.c.	6	(D)	(D)	(D)	(D)	1	-
8099	Health and allied services, n.e.c.	5	(D)	(D)	(D)	(D)	-	1
81	**Legal services**	**319**	**145 033**	**79 152**	**22 047**	**1 943**	**108**	**30**
823, 4, 9	**Selected educational services**	**17**	**11 264**	**3 786**	**828**	**229**	**5**	**1**
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	10	10 312	3 593	787	208	2	-
829	Schools and educational services, n.e.c.	7	952	193	41	21	3	1
83	**Social services**	**44**	**6 042**	**2 072**	**401**	**278**	**16**	**3**
835	Child day care services	29	4 738	1 706	348	223	13	2
832, 3, 6, 9	Other social services	15	1 304	366	53	55	3	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	LAS VEGAS—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**241**	**(D)**	**(D)**	**(D)**	**(D)**	**44**	**17**
871	Engineering, architectural, and surveying services	63	104 228	48 782	11 580	1 402	11	1
8711	Engineering services	39	96 184	45 549	10 956	1 268	6	-
8712	Architectural services	16	5 663	2 229	426	96	4	1
8713	Surveying services	8	2 381	1 004	198	38	1	-
872	Accounting, auditing, and bookkeeping services	89	(D)	(D)	(D)	(D)	19	12
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	13	(D)	(D)	(D)	(D)	-	1
8731	Commercial physical and biological research	7	(D)	(D)	(D)	(D)	-	1
8732	Commercial economic, sociological, and educational research	5	(D)	(D)	(D)	(D)	-	-
8734	Testing laboratories	1	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	76	24 528	6 066	1 388	332	14	3
8741	Management services	28	(D)	(D)	(D)	(D)	6	3
8742	Management consulting services	26	(D)	(D)	(D)	(D)	3	-
8743	Public relations services	6	(D)	(D)	(D)	(D)	1	-
8744	Facilities support management services	-	-	-	-	-	-	-
8748	Business consulting services, n.e.c.	16	2 136	898	199	44	4	-
89	**Services, n.e.c.**	**14**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**-**
	RENO							
	Total	**1 879**	**1 652 139**	**566 025**	**132 753**	**35 154**	**624**	**183**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**145**	**731 290**	**225 656**	**50 077**	**17 330**	**51**	**38**
7011	Hotels and motels	137	728 398	224 902	49 738	17 082	48	34
7011 pt.	Hotels	47	694 822	218 191	48 232	16 148	7	15
7011 pt.	Motels, motor hotels, and tourist courts	90	33 576	6 711	1 506	934	41	19
702, 3	Other lodging places	8	2 892	754	339	248	3	4
72	**Personal services**	**121**	**26 131**	**9 711**	**2 270**	**1 063**	**54**	**19**
721	Laundry, cleaning, and garment services	38	12 520	4 547	1 074	428	21	9
7211	Power laundries, family and commercial*	2	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	9	(D)	(D)	(D)	(D)	6	2
7216	Drycleaning plants, except rug cleaning*	12	2 692	1 024	252	146	7	3
7217	Carpet and upholstery cleaning	6	310	81	18	12	3	2
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	6	(D)	(D)	(D)	(D)	4	2
722	Photographic studios, portrait	9	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	47	4 425	1 961	447	203	24	7
723	Beauty shops	44	(D)	(D)	(D)	(D)	22	6
724	Barber shops	3	(D)	(D)	(D)	(D)	2	1
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	6	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	19	5 313	1 759	337	328	6	3
73	**Business services**	**308**	**111 086**	**43 807**	**9 993**	**3 062**	**95**	**29**
731	Advertising	23	10 918	4 456	866	162	6	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	14	(D)	(D)	(D)	(D)	2	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	43	(D)	(D)	(D)	(D)	14	10
734	Services to dwellings and other buildings	54	4 457	1 883	421	244	38	5
735	Miscellaneous equipment rental and leasing	24	8 054	1 657	363	94	2	2
736	Personnel supply services	28	12 228	8 477	1 690	767	6	-
737	Computer programming, data processing, and other computer related services	37	30 988	11 838	2 939	519	2	2
738	Miscellaneous business services	85	28 776	11 140	2 683	985	25	9
75	**Automotive repair, services, and parking**	**180**	**86 841**	**15 373**	**3 614**	**1 094**	**53**	**9**
751	Automotive rental and leasing, without drivers	25	51 058	4 587	1 196	347	2	2
752	Automobile parking	34	(D)	(D)	(D)	(D)	1	1
753	Automotive repair shops	101	27 163	8 104	1 794	488	42	6
7532	Top, body, and upholstery repair shops and paint shops	28	9 279	3 157	784	213	15	1
7538	General automotive repair shops ▲	39	8 891	2 636	546	144	20	2
7533, 4, 6, 7, 9	Other automotive repair shops	34	8 993	2 311	464	131	7	3
754	Automotive services, except repair	20	(D)	(D)	(D)	(D)	8	-
76	**Miscellaneous repair services**	**55**	**15 487**	**4 412**	**1 023**	**258**	**17**	**6**
762	Electrical repair shops	22	4 434	1 638	379	102	9	1
7622	Radio and television repair shops	11	(D)	(D)	(D)	(D)	5	1
7623, 9	Other electrical and electronic repair shops	11	(D)	(D)	(D)	(D)	4	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	5	676	224	63	15	2	1
769	Miscellaneous repair shops and related services	28	10 377	2 550	581	141	6	4

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	RENO—Con.							
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**87**	**259 534**	**78 246**	**17 424**	**5 703**	**21**	**12**
781, 2	Motion picture production, distribution, and services	6	(D)	(D)	(D)	(D)	2	-
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	2
784	Video tape rental	14	2 756	663	139	104	7	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	14	2 332	943	283	64	6	-
793	Bowling centers	3	1 943	556	138	70	-	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	47	247 425	75 470	16 719	5 396	6	9
80	**Health services**	**444**	**221 930**	**100 411**	**24 970**	**3 486**	**144**	**20**
801	Offices and clinics of doctors of medicine	233	128 960	64 164	16 073	1 279	49	11
802	Offices and clinics of dentists	101	29 086	11 610	2 811	573	51	1
803	Offices and clinics of doctors of osteopathy	3	(D)	(D)	(D)	(D)	1	1
804	Offices and clinics of other health practitioners	62	12 970	4 114	1 035	215	35	3
8041	Offices and clinics of chiropractors	24	3 878	1 278	314	67	17	-
8042	Offices and clinics of optometrists	14	5 505	1 394	330	85	6	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	24	3 587	1 442	391	63	12	3
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	41	34 998	12 695	3 160	824	8	4
81	**Legal services**	**223**	**79 915**	**40 003**	**11 063**	**1 050**	**103**	**20**
823, 4, 9	**Selected educational services**	**9**	**2 648**	**1 028**	**185**	**52**	**4**	**-**
83	**Social services**	**39**	**13 048**	**6 100**	**1 378**	**499**	**10**	**7**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**247**	**101 011**	**39 853**	**10 154**	**1 465**	**71**	**22**
871	Engineering, architectural, and surveying services	78	33 909	13 448	3 300	580	19	7
872	Accounting, auditing, and bookkeeping services	88	30 014	13 527	3 410	543	39	14
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	12	2 210	959	137	37	1	-
874	Management and public relations services	69	34 878	11 919	3 307	305	12	1
89	**Services, n.e.c.**	**21**	**3 218**	**1 425**	**602**	**92**	**1**	**1**
	SPARKS							
	Total	**432**	**337 139**	**100 581**	**24 745**	**7 747**	**169**	**30**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**16**	**160 695**	**38 079**	**10 472**	**3 555**	**5**	**2**
7011	Hotels and motels	13	(D)	(D)	(D)	(D)	4	2
7011 pt.	Hotels	6	157 063	37 374	10 319	3 463	1	1
7011 pt.	Motels, motor hotels, and tourist courts	7	(D)	(D)	(D)	(D)	3	1
702, 3	Other lodging places	3	(D)	(D)	(D)	(D)	1	-
72	**Personal services**	**49**	**10 269**	**2 758**	**593**	**245**	**30**	**6**
721	Laundry, cleaning, and garment services	20	5 901	1 285	281	115	12	2
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	1
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	(D)	2	-
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	(D)	5	-
7217	Carpet and upholstery cleaning	7	(D)	(D)	(D)	(D)	5	-
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	1	-
723, 4	Beauty and barber shops	19	2 301	906	176	94	13	3
723	Beauty shops	18	(D)	(D)	(D)	(D)	12	3
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	5	(D)	(D)	(D)	(D)	3	1
73	**Business services**	**74**	**36 440**	**14 382**	**3 337**	**1 181**	**19**	**3**
731	Advertising	1	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	1	-
734	Services to dwellings and other buildings	23	1 900	623	132	66	13	2
735	Miscellaneous equipment rental and leasing	16	8 694	2 512	645	151	1	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	SPARKS—Con.							
73	**Business services**—Con.							
736	Personnel supply services	5	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	6	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	18	7 986	2 919	659	194	4	1
75	**Automotive repair, services, and parking**	**60**	**20 122**	**5 278**	**1 308**	**352**	**30**	**3**
751	Automotive rental and leasing, without drivers	3	2 940	491	113	18	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	47	15 232	4 312	1 093	282	24	1
7532	Top, body, and upholstery repair shops and paint shops	10	(D)	(D)	(D)	(D)	5	-
7538	General automotive repair shops	24	6 504	1 632	447	127	13	1
7533, 4, 6, 7, 9	Other automotive repair shops	13	(D)	(D)	(D)	(D)	6	-
754	Automotive services, except repair	10	1 950	475	102	52	6	2
76	**Miscellaneous repair services**	**31**	**8 569**	**2 122**	**520**	**112**	**13**	**2**
762	Electrical repair shops	3	1 242	325	85	13	-	-
7622	Radio and television repair shops	1	(D)	(D)	(D)	(D)	-	-
7623, 9	Other electrical and electronic repair shops	2	(D)	(D)	(D)	(D)	-	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	2	-
769	Miscellaneous repair shops and related services	26	(D)	(D)	(D)	(D)	11	2
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**26**	**10 654**	**2 961**	**682**	**438**	**5**	**4**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	1
784	Video tape rental	3	(D)	(D)	(D)	(D)	2	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	-	-	-	-	-	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	15	8 919	2 575	590	371	2	3
80	**Health services**	**96**	**49 789**	**18 656**	**4 385**	**1 075**	**43**	**5**
801	Offices and clinics of doctors of medicine	33	9 484	3 702	910	134	14	3
802	Offices and clinics of dentists	26	8 403	2 845	617	154	13	1
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	21	4 215	1 109	244	58	14	1
8041	Offices and clinics of chiropractors	8	1 895	527	127	22	4	-
8042	Offices and clinics of optometrists	6	(D)	(D)	(D)	(D)	5	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	7	(D)	(D)	(D)	(D)	5	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	10	(D)	(D)	(D)	(D)	1	-
81	**Legal services**	**4**	**504**	**105**	**25**	**8**	**3**	**-**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**-**
83	**Social services**	**18**	**(D)**	**(D)**	**(D)**	**(D)**	**5**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**53**	**35 999**	**14 405**	**2 995**	**594**	**16**	**3**
871	Engineering, architectural, and surveying services	18	10 797	4 796	1 181	218	7	1
872	Accounting, auditing, and bookkeeping services	14	4 844	3 242	637	108	9	-
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	12	11 026	3 679	628	144	-	1
874	Management and public relations services	9	9 332	2 688	549	124	-	1
89	**Services, n.e.c.**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**1**

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	CLARK COUNTY **(Coextensive with Las Vegas, NV MSA; see table 8a.)**							
	WASHOE COUNTY **(Coextensive with Reno, NV MSA; see table 8a.)**							

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	LAS VEGAS, NV MSA							
	Total	**4 450**	**6 999 571**	**2 344 443**	**560 986**	**135 439**	**1 131**	**327**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**238**	**3 874 063**	**1 252 907**	**294 350**	**78 014**	**52**	**65**
7011	Hotels and motels	226	3 869 268	1 252 043	294 141	77 883	51	59
7011 pt.	Hotels	113	3 819 380	1 241 756	291 778	76 531	14	23
7011 pt.	Hotels, 25 guestrooms or more	106	3 818 801	1 241 648	291 770	76 525	11	23
7011 pt.	Hotels, less than 25 guestrooms	7	579	108	8	6	3	-
7011 pt.	Motels, motor hotels, and tourist courts	113	49 888	10 287	2 363	1 352	37	36
7011 pt.	Motels, tourist courts	106	44 416	9 082	2 058	1 182	35	31
7011 pt.	Motor hotels	7	5 472	1 205	305	170	2	5
702, 3	Other lodging places	12	4 795	864	209	131	1	6
702	Rooming and boarding houses	-	-	-	-	-	-	-
703	Camps and recreational vehicle parks	12	4 795	864	209	131	1	6
72	**Personal services**	**456**	**128 294**	**42 113**	**9 963**	**3 556**	**164**	**39**
721	Laundry, cleaning, and garment services	155	77 646	23 510	5 699	1 803	62	16
7211	Power laundries, family and commercial*	6	(D)	(D)	(D)	(D)	-	4
7213	Linen supply*	7	(D)	(D)	(D)	(D)	-	1
7215	Coin-operated laundries and drycleaning	39	11 420	1 421	326	161	16	5
7216	Drycleaning plants, except rug cleaning*	64	16 807	6 039	1 402	504	28	4
7217	Carpet and upholstery cleaning	20	(D)	(D)	(D)	(D)	11	2
7218	Industrial launderers*	4	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	15	929	316	87	36	7	-
7212	Garment pressing, and agents for laundries and drycleaners	10	789	266	76	32	5	-
7219	Laundry and garment services, n.e.c.*	5	140	50	11	4	2	-
7219 pt.	Diaper and other laundry services, n.e.c.*	5	140	50	11	4	2	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	37	10 739	3 041	675	274	5	5
723, 4	Beauty and barber shops	178	18 724	8 727	2 016	958	76	13
723	Beauty shops	155	17 021	7 962	1 829	885	61	11
724	Barber shops	23	1 703	765	187	73	15	2
725	Shoe repair shops and shoeshine parlors	6	(D)	(D)	(D)	(D)	4	-
726	Funeral service and crematories	10	(D)	(D)	(D)	(D)	1	-
729	Miscellaneous personal services	70	11 326	3 010	701	335	16	5
7291	Tax return preparation services	24	2 032	595	246	113	7	-
7299	Miscellaneous personal services, n.e.c.	46	9 294	2 415	455	222	9	5

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	LAS VEGAS, NV MSA—Con.							
73	**Business services**	**744**	**422 394**	**152 804**	**38 966**	**13 455**	**172**	**39**
731	Advertising	52	26 561	8 527	2 167	378	6	2
7311	Advertising agencies	41	12 184	6 014	1 565	255	5	1
7312	Outdoor advertising services	6	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	(D)	1	-
7319	Advertising, n.e.c.	3	(D)	(D)	(D)	(D)	-	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	16	10 888	3 812	926	234	1	1
7322	Adjustment and collection services	9	4 624	1 672	415	94	1	1
7323	Credit reporting services	7	6 264	2 140	511	140	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	73	24 129	7 508	2 023	538	20	4
7331	Direct mail advertising services	7	(D)	(D)	(D)	(D)	-	1
7334	Photocopying and duplicating services	16	(D)	(D)	(D)	(D)	6	2
7334 pt.	Blueprinting and photocopying services	13	(D)	(D)	(D)	(D)	5	1
7334 pt.	Duplicating services, except printing	3	(D)	(D)	(D)	(D)	1	1
7338	Secretarial and court reporting services	18	(D)	(D)	(D)	(D)	5	-
7335, 6	Commercial photography, art, and graphics	32	12 008	3 136	726	224	9	1
7335	Commercial photography	12	6 314	1 652	367	115	-	-
7336	Commercial art and graphic design	20	5 694	1 484	359	109	9	1
734	Services to dwellings and other buildings	138	26 715	11 537	2 573	1 438	66	10
7342	Disinfecting and pest control services	33	8 483	3 081	715	200	13	2
7349	Building cleaning and maintenance services, n.e.c.	105	18 232	8 456	1 858	1 238	53	8
7349 pt.	Window cleaning	2	(D)	(D)	(D)	(D)	1	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	103	(D)	(D)	(D)	(D)	52	8
735	Miscellaneous equipment rental and leasing	88	80 083	16 239	3 929	897	10	4
7352	Medical equipment rental and leasing	6	3 672	651	160	39	-	-
7353	Heavy construction equipment rental and leasing	19	31 178	5 482	1 363	202	3	-
7359	Equipment rental and leasing, n.e.c.	63	45 233	10 106	2 406	656	7	4
736	Personnel supply services	51	24 035	16 502	3 886	1 685	9	1
7361	Employment agencies	28	4 111	1 702	410	148	7	1
7363	Help supply services	23	19 924	14 800	3 476	1 537	2	-
737	Computer programming, data processing, and other computer related services	66	36 140	12 973	3 135	480	5	2
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	33	19 485	6 339	1 615	226	1	1
7371	Computer programming services	25	15 211	4 917	1 265	178	1	-
7372	Prepackaged software	6	(D)	(D)	(D)	(D)	-	1
7373	Computer integrated systems design	2	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	16	(D)	(D)	(D)	(D)	2	-
7374, 5	Computer processing, information retrieval	15	(D)	(D)	(D)	(D)	2	-
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	17	(D)	(D)	(D)	(D)	2	1
7377	Computer rental and leasing	2	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	10	4 302	1 568	371	51	2	1
7379	Computer related services, n.e.c.	5	3 399	1 432	271	19	-	-
738	Miscellaneous business services	260	193 843	75 706	20 327	7 805	55	15
7381, 2	Detective agencies and protective services	40	53 959	33 433	8 385	3 499	5	-
7381	Detective, guard, and armored car services	32	45 981	30 224	7 621	3 343	4	-
7382	Security systems services	8	7 978	3 209	764	156	1	-
7383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	27	(D)	(D)	(D)	(D)	3	1
7389	Business services, n.e.c.	191	128 177	38 359	10 962	3 990	47	14
7389 pt.	Sign painting shops	6	(D)	(D)	(D)	(D)	4	-
7389 pt.	Interior designing	12	(D)	(D)	(D)	(D)	4	-
7389 pt.	Telephone answering services	11	(D)	(D)	(D)	(D)	2	2
7389 pt.	Other business services	162	122 289	36 886	10 634	3 839	37	12
75	**Automotive repair, services, and parking**	**375**	**196 413**	**44 334**	**10 027**	**3 095**	**119**	**30**
751	Automotive rental and leasing, without drivers	48	97 237	13 634	3 157	893	3	3
7513	Truck rental and leasing, without drivers	11	(D)	(D)	(D)	(D)	2	-
7514, 5	Passenger car rental and leasing, without drivers	33	92 324	12 563	2 926	804	-	2
7519	Utility trailer and recreational vehicle rental	4	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	3	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	2	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	262	81 010	24 879	5 555	1 530	100	20
7532	Top, body, and upholstery repair shops and paint shops	61	24 386	7 827	1 803	446	25	8
7532 pt.	Top and body repair shops	45	17 967	5 560	1 227	319	19	6
7532 pt.	Paint shops	16	6 419	2 267	576	127	6	2
7538	General automotive repair shops	133	39 608	12 139	2 638	732	46	10
7538 pt.	General automotive repair shops, except diesel	124	37 258	11 570	2 523	705	44	10
7538 pt.	Diesel repair shops	9	2 350	569	115	27	2	-

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	LAS VEGAS, NV MSA—Con.							
75	**Automotive repair, services, and parking**—Con.							
753	Automotive repair shops—Con.							
7533, 4, 6, 7, 9	Other automotive repair shops	68	17 016	4 913	1 114	352	29	2
7533	Automotive exhaust system repair shops	8	(D)	(D)	(D)	(D)	5	-
7534	Tire retreading and repair shops	-	-	-	-	-	-	-
7536	Automotive glass replacement shops	11	(D)	(D)	(D)	(D)	1	-
7537	Automotive transmission repair shops	19	5 394	1 711	419	114	8	-
7539	Automotive repair shops, n.e.c.	30	6 788	2 016	426	160	15	2
7539 pt.	Radiator repair	11	2 363	667	141	44	6	-
7539 pt.	Brake, front end, and wheel alignment	11	2 637	872	183	58	5	2
7539 pt.	Automotive electrical and fuel system services	6	(D)	(D)	(D)	(D)	4	-
7539 pt.	Other automotive repair shops, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
754	Automotive services, except repair	62	(D)	(D)	(D)	(D)	15	7
7542	Carwashes	29	(D)	(D)	(D)	(D)	10	6
7549	Automotive services, except repair and carwashes	33	11 780	3 540	812	303	5	1
76	**Miscellaneous repair services**	**152**	**39 649**	**13 559**	**3 071**	**800**	**61**	**7**
762	Electrical repair shops	64	22 708	8 795	1 909	429	22	1
7622	Radio and television repair shops	22	4 784	1 706	444	96	6	1
7623, 9	Other electrical and electronic repair shops	42	17 924	7 089	1 465	333	16	-
7623	Refrigeration and air-conditioning service and repair shops	16	9 081	4 167	716	130	3	-
7629	Electrical and electronic repair shops, n.e.c.	26	8 843	2 922	749	203	13	-
763	Watch, clock, and jewelry repair	5	606	160	52	26	1	-
764	Reupholstery and furniture repair	19	2 451	688	154	65	13	2
769	Miscellaneous repair shops and related services	64	13 884	3 916	956	280	25	4
7692	Welding repair	3	281	63	18	5	3	-
7694	Armature rewinding shops	4	1 536	448	101	29	-	-
7699	Repair shops and related services, n.e.c.	57	12 067	3 405	837	246	22	4
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**367**	**769 121**	**206 845**	**50 341**	**14 290**	**67**	**33**
781, 2	Motion picture production, distribution, and services	24	7 846	2 518	588	243	3	2
783	Motion picture theaters	16	20 183	2 262	558	285	1	8
7832	Motion picture theaters, except drive-in	13	(D)	(D)	(D)	(D)	1	5
7833	Drive-in motion picture theaters	3	(D)	(D)	(D)	(D)	-	3
784	Video tape rental	55	24 035	4 186	1 002	340	20	3
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	91	49 032	20 145	5 330	1 761	17	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	26	19 264	6 659	1 739	976	1	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	65	29 768	13 486	3 591	785	16	3
793	Bowling centers	9	4 843	1 806	421	173	3	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	172	663 182	175 928	42 442	11 488	23	15
794	Commercial sports	9	(D)	(D)	(D)	(D)	-	1
7941	Professional sports clubs and promoters	7	2 681	810	147	46	-	1
7948	Racing, including track operation	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	163	(D)	(D)	(D)	(D)	23	14
791	Dance studios, schools, and halls	10	(D)	(D)	(D)	(D)	1	2
7991	Physical fitness facilities	28	6 848	2 113	509	268	7	2
7992	Public golf courses	4	7 268	2 065	368	147	-	-
7993	Coin-operated amusement devices	25	49 566	9 376	2 468	792	3	1
7996	Amusement parks	3	(D)	(D)	(D)	(D)	-	-
7997	Membership sports and recreation clubs	15	15 707	5 881	1 242	428	2	-
7999, 84	Amusement and recreation services, including museums, n.e.c.	78	571 096	153 273	37 270	9 669	10	9
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Carnivals, circuses, and fairs	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Billiard and pool establishments	4	(D)	(D)	(D)	(D)	1	-
7999 pt., 84	Other recreation and amusements, including museums	70	567 352	152 266	37 017	9 575	9	9
80	**Health services**	**1 072**	**828 854**	**313 608**	**75 758**	**11 533**	**232**	**43**
801	Offices and clinics of doctors of medicine	586	327 591	158 113	40 340	3 572	86	24
801 pt.	Offices of doctors of medicine	566	(D)	(D)	(D)	(D)	81	21
801 pt.	Clinics of doctors of medicine	20	(D)	(D)	(D)	(D)	5	3
802	Offices and clinics of dentists	237	65 560	26 274	6 166	1 235	78	7
802 pt.	Offices of dentists	235	(D)	(D)	(D)	(D)	78	7
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	-	-
803	Offices and clinics of doctors of osteopathy	15	2 233	879	183	39	6	1
804	Offices and clinics of other health practitioners	152	39 979	15 011	3 056	633	52	5
8041	Offices and clinics of chiropractors	60	16 194	5 739	1 178	211	26	1
8042	Offices and clinics of optometrists	42	9 914	3 526	706	179	13	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	50	13 871	5 746	1 172	243	13	2
8043	Offices and clinics of podiatrists	12	1 721	427	79	28	8	1
8049	Offices and clinics of health practitioners, n.e.c.	38	12 150	5 319	1 093	215	5	1

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	LAS VEGAS, NV MSA—Con.							
80	**Health services**—Con.							
805	Nursing and personal care facilities	14	29 775	13 977	3 306	1 314	2	-
8051	Skilled nursing care facilities	12	(D)	(D)	(D)	(D)	1	-
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	2	(D)	(D)	(D)	(D)	1	-
8052	Intermediate care facilities	1	(D)	(D)	(D)	(D)	-	-
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)	1	-
806	Hospitals	9	330 773	85 427	19 663	3 887	-	-
8062	General medical and surgical hospitals	5	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	3	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	59	32 943	13 927	3 044	853	8	6
807	Medical and dental laboratories	25	18 534	7 834	1 721	318	6	3
8071	Medical laboratories	7	(D)	(D)	(D)	(D)	-	1
8072	Dental laboratories	18	(D)	(D)	(D)	(D)	6	2
808	Home health care services	13	6 179	3 397	826	361	-	1
809	Miscellaneous health and allied services, n.e.c.	21	8 230	2 696	497	174	2	2
8092	Kidney dialysis centers	2	(D)	(D)	(D)	(D)	-	-
8093	Specialty outpatient facilities, n.e.c.	9	(D)	(D)	(D)	(D)	1	-
8099	Health and allied services, n.e.c.	10	(D)	(D)	(D)	(D)	1	2
81	**Legal services**	**364**	**156 828**	**85 256**	**23 492**	**2 146**	**116**	**33**
823, 4, 9	**Selected educational services**	**43**	**22 596**	**8 249**	**1 705**	**534**	**6**	**3**
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	22	(D)	(D)	(D)	(D)	2	1
829	Schools and educational services, n.e.c.	21	(D)	(D)	(D)	(D)	4	2
83	**Social services**	**109**	**16 367**	**5 860**	**1 289**	**867**	**38**	**8**
835	Child day care services	76	12 518	4 860	1 092	726	32	6
832, 3, 6, 9	Other social services	33	3 849	1 000	197	141	6	2
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**499**	**536 465**	**215 654**	**51 289**	**7 032**	**103**	**27**
871	Engineering, architectural, and surveying services	131	166 311	71 144	16 555	2 120	26	3
8711	Engineering services	74	136 906	62 729	14 814	1 804	11	-
8712	Architectural services	43	26 419	7 161	1 490	258	11	2
8713	Surveying services	14	2 986	1 254	251	58	4	1
872	Accounting, auditing, and bookkeeping services	176	(D)	(D)	(D)	(D)	54	18
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	32	(D)	(D)	(D)	(D)	-	1
8731	Commercial physical and biological research	18	(D)	(D)	(D)	(D)	-	1
8732	Commercial economic, sociological, and educational research	10	(D)	(D)	(D)	(D)	-	-
8734	Testing laboratories	4	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	160	78 552	29 027	7 273	1 160	23	5
8741	Management services	64	40 028	16 477	4 677	526	11	4
8742	Management consulting services	63	21 769	9 522	1 964	516	6	1
8743	Public relations services	10	12 632	1 255	241	32	1	-
8744	Facilities support management services	-	-	-	-	-	-	-
8748	Business consulting services, n.e.c.	23	4 123	1 773	391	86	5	-
89	**Services, n.e.c.**	**31**	**8 527**	**3 254**	**735**	**117**	**1**	**-**
	RENO, NV MSA							
	Total	**2 629**	**2 178 380**	**722 913**	**171 012**	**46 735**	**913**	**227**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**174**	**992 205**	**286 678**	**66 002**	**23 026**	**59**	**43**
7011	Hotels and motels	162	987 450	285 554	65 575	22 733	55	39
7011 pt.	Hotels	58	950 454	278 208	63 936	21 715	9	16
7011 pt.	Hotels, 25 guestrooms or more	54	949 911	278 124	63 921	21 703	7	15
7011 pt.	Hotels, less than 25 guestrooms	4	543	84	15	12	2	1
7011 pt.	Motels, motor hotels, and tourist courts	104	36 996	7 346	1 639	1 018	46	23
7011 pt.	Motels, tourist courts	97	30 178	5 621	1 298	822	45	22
7011 pt.	Motor hotels	7	6 818	1 725	341	196	1	1
702, 3	Other lodging places	12	4 755	1 124	427	293	4	4
702	Rooming and boarding houses	4	490	89	22	17	2	1
703	Camps and recreational vehicle parks	8	4 265	1 035	405	276	2	3

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							Individual proprietorships (number)	Partnerships (number)
	RENO, NV MSA—Con.							
72	**Personal services**	**190**	**38 904**	**13 228**	**3 029**	**1 377**	**94**	**28**
721	Laundry, cleaning, and garment services	65	19 413	6 137	1 418	571	36	12
7211	Power laundries, family and commercial*	3	974	339	75	34	1	1
7213	Linen supply*	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	14	4 741	901	192	73	9	2
7216	Drycleaning plants, except rug cleaning*	22	4 459	1 605	386	207	13	4
7217	Carpet and upholstery cleaning	14	(D)	(D)	(D)	(D)	8	2
7218	Industrial launderers*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	8	655	139	19	12	5	3
7212	Garment pressing, and agents for laundries and drycleaners	5	523	91	15	8	3	2
7219	Laundry and garment services, n.e.c.*	3	132	48	4	4	2	1
7219 pt.	Diaper and other laundry services, n.e.c.*	2	(D)	(D)	(D)	(D)	2	-
7219 pt.	Seamstresses and dressmaking services	1	(D)	(D)	(D)	(D)	-	1
722	Photographic studios, portrait	12	(D)	(D)	(D)	(D)	3	-
723, 4	Beauty and barber shops	73	7 383	3 165	687	323	41	11
723	Beauty shops	68	7 231	3 129	674	318	37	10
724	Barber shops	5	152	36	13	5	4	1
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	-
726	Funeral service and crematories	8	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	29	6 266	1 946	445	351	11	5
7291	Tax return preparation services	6	1 094	463	115	113	3	-
7299	Miscellaneous personal services, n.e.c.	23	5 172	1 483	330	238	8	5
73	**Business services**	**451**	**161 674**	**53 826**	**14 962**	**4 633**	**142**	**33**
731	Advertising	29	(D)	(D)	(D)	(D)	6	-
7311	Advertising agencies	24	(D)	(D)	(D)	(D)	6	-
7312	Outdoor advertising services	1	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	15	(D)	(D)	(D)	(D)	2	1
7322	Adjustment and collection services	11	(D)	(D)	(D)	(D)	2	1
7323	Credit reporting services	4	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	48	13 640	3 799	902	224	15	10
7331	Direct mail advertising services	6	(D)	(D)	(D)	(D)	-	1
7334	Photocopying and duplicating services	10	4 394	978	207	69	2	3
7334 pt.	Blueprinting and photocopying services	7	(D)	(D)	(D)	(D)	1	2
7334 pt.	Duplicating services, except printing	3	(D)	(D)	(D)	(D)	1	1
7338	Secretarial and court reporting services	12	(D)	(D)	(D)	(D)	7	1
7335, 6	Commercial photography, art, and graphics	20	6 901	2 241	565	115	6	5
7335	Commercial photography	10	2 957	946	277	70	5	1
7336	Commercial art and graphic design	10	3 944	1 295	288	45	1	4
734	Services to dwellings and other buildings	94	7 311	2 849	632	362	66	7
7342	Disinfecting and pest control services	7	1 433	592	125	34	2	-
7349	Building cleaning and maintenance services, n.e.c.	87	5 878	2 257	507	328	64	7
7349 pt.	Window cleaning	4	(D)	(D)	(D)	(D)	3	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	83	(D)	(D)	(D)	(D)	61	7
735	Miscellaneous equipment rental and leasing	46	18 179	4 410	1 059	268	6	3
7352	Medical equipment rental and leasing	5	(D)	(D)	(D)	(D)	1	-
7353	Heavy construction equipment rental and leasing	6	(D)	(D)	(D)	(D)	1	-
7359	Equipment rental and leasing, n.e.c.	35	12 614	2 571	642	168	4	3
736	Personnel supply services	37	18 154	12 706	2 925	1 214	8	-
7361	Employment agencies	19	(D)	(D)	(D)	(D)	6	-
7363	Help supply services	18	(D)	(D)	(D)	(D)	2	-
737	Computer programming, data processing, and other computer related services	57	47 045	18 073	4 406	946	3	2
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	25	14 396	6 022	1 489	168	-	2
7371	Computer programming services	18	(D)	(D)	(D)	(D)	-	2
7372	Prepackaged software	4	(D)	(D)	(D)	(D)	-	-
7373	Computer integrated systems design	3	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	15	27 806	10 492	2 576	720	-	-
7374, 5	Computer processing, information retrieval	13	(D)	(D)	(D)	(D)	-	-
7376	Computer facilities management services	2	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	17	4 843	1 559	341	58	3	-
7377	Computer rental and leasing	4	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	5	(D)	(D)	(D)	(D)	-	-
7379	Computer related services, n.e.c.	8	877	304	69	12	3	-
738	Miscellaneous business services	125	40 369	15 429	3 655	1 329	36	10
7381, 2	Detective agencies and protective services	26	(D)	(D)	(D)	(D)	3	1
7381	Detective, guard, and armored car services	18	(D)	(D)	(D)	(D)	3	1
7382	Security systems services	8	(D)	(D)	(D)	(D)	-	-
7383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	7	(D)	(D)	(D)	(D)	2	-
7389	Business services, n.e.c.	90	19 395	5 763	1 317	467	31	9
7389 pt.	Sign painting shops	5	3 755	1 310	288	74	3	1
7389 pt.	Interior designing	7	1 576	142	37	18	4	1
7389 pt.	Telephone answering services	9	1 074	504	114	39	1	-
7389 pt.	Other business services	69	12 990	3 807	878	336	23	7

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie-torships (number)	Partner-ships (number)
	RENO, NV MSA—Con.							
75	**Automotive repair, services, and parking**	**262**	**111 569**	**21 820**	**5 223**	**1 559**	**98**	**13**
751	Automotive rental and leasing, without drivers	32	(D)	(D)	(D)	(D)	4	2
7513	Truck rental and leasing, without drivers	7	(D)	(D)	(D)	(D)	-	-
7514, 5	Passenger car rental and leasing, without drivers	23	(D)	(D)	(D)	(D)	3	2
7519	Utility trailer and recreational vehicle rental	2	(D)	(D)	(D)	(D)	1	-
752	Automobile parking	34	(D)	(D)	(D)	(D)	1	1
752 pt.	Parking lots	28	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	6	(D)	(D)	(D)	(D)	-	1
753	Automotive repair shops	162	45 309	13 169	3 092	832	77	7
7532	Top, body, and upholstery repair shops and paint shops	42	13 768	4 483	1 133	326	23	1
7532 pt.	Top and body repair shops	31	10 681	3 462	925	242	18	1
7532 pt.	Paint shops	11	3 087	1 021	208	84	5	-
7538	General automotive repair shops	71	17 181	4 698	1 099	296	39	3
7538 pt.	General automotive repair shops, except diesel	62	14 758	4 059	938	258	33	3
7538 pt.	Diesel repair shops	9	2 423	639	161	38	6	-
7533, 4, 6, 7, 9	Other automotive repair shops	49	14 360	3 988	860	210	15	3
7533	Automotive exhaust system repair shops	11	2 568	664	122	39	2	-
7534	Tire retreading and repair shops	2	(D)	(D)	(D)	(D)	1	1
7536	Automotive glass replacement shops	6	2 846	664	152	35	3	-
7537	Automotive transmission repair shops	12	(D)	(D)	(D)	(D)	3	2
7539	Automotive repair shops, n.e.c.	18	6 743	2 105	447	96	6	-
7539 pt.	Radiator repair	5	2 060	567	97	25	1	-
7539 pt.	Brake, front end, and wheel alignment	7	2 697	1 089	255	42	3	-
7539 pt.	Automotive electrical and fuel system services	2	(D)	(D)	(D)	(D)	1	-
7539 pt.	Other automotive repair shops, n.e.c.	4	(D)	(D)	(D)	(D)	1	-
754	Automotive services, except repair	34	(D)	(D)	(D)	(D)	16	3
7542	Carwashes	15	(D)	(D)	(D)	(D)	10	2
7549	Automotive services, except repair and carwashes	19	5 886	1 807	417	165	6	1
76	**Miscellaneous repair services**	**101**	**25 500**	**6 864**	**1 609**	**390**	**39**	**10**
762	Electrical repair shops	25	5 676	1 963	464	115	9	1
7622	Radio and television repair shops	12	1 944	688	160	47	5	1
7623, 9	Other electrical and electronic repair shops	13	3 732	1 275	304	68	4	-
7623	Refrigeration and air-conditioning service and repair shops	3	(D)	(D)	(D)	(D)	-	-
7629	Electrical and electronic repair shops, n.e.c.	10	(D)	(D)	(D)	(D)	4	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	11	1 095	354	86	24	8	1
769	Miscellaneous repair shops and related services	65	18 729	4 547	1 059	251	22	8
7692	Welding repair	5	1 344	176	61	15	2	2
7694	Armature rewinding shops	3	930	200	50	11	-	1
7699	Repair shops and related services, n.e.c.	57	16 455	4 171	948	225	20	5
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**142**	**291 499**	**88 629**	**19 523**	**6 585**	**31**	**18**
781, 2	Motion picture production, distribution, and services	8	(D)	(D)	(D)	(D)	2	-
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	-	3
7832	Motion picture theaters, except drive-in	4	(D)	(D)	(D)	(D)	-	2
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	(D)	-	1
784	Video tape rental	20	3 369	769	173	127	12	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	21	3 848	1 520	500	98	7	-
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	7	(D)	(D)	(D)	(D)	2	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	14	(D)	(D)	(D)	(D)	5	-
793	Bowling centers	3	1 943	556	138	70	-	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	85	276 362	84 970	18 534	6 196	10	14
794	Commercial sports	1	(D)	(D)	(D)	(D)	-	-
7941	Professional sports clubs and promoters	-	-	-	-	-	-	-
7948	Racing, including track operation	1	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	84	(D)	(D)	(D)	(D)	10	14
791	Dance studios, schools, and halls	3	(D)	(D)	(D)	(D)	-	1
7991	Physical fitness facilities	13	(D)	(D)	(D)	(D)	3	3
7992	Public golf courses	2	(D)	(D)	(D)	(D)	-	2
7993	Coin-operated amusement devices	15	4 421	1 054	239	88	1	2
7996	Amusement parks	1	(D)	(D)	(D)	(D)	-	-
7997	Membership sports and recreation clubs	6	(D)	(D)	(D)	(D)	1	3
7999, 84	Amusement and recreation services, including museums, n.e.c.	44	259 669	79 685	17 595	5 771	5	3
7999 pt.	Concession operators of amusement devices and rides	3	(D)	(D)	(D)	(D)	-	-
7999 pt.	Carnivals, circuses, and fairs	-	-	-	-	-	-	-
7999 pt.	Billiard and pool establishments	1	(D)	(D)	(D)	(D)	-	-
7999 pt., 84	Other recreation and amusements, including museums	40	(D)	(D)	(D)	(D)	5	3

Table 8a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprie-torships (number)	Unincorporated businesses or operations: Partner-ships (number)
	RENO, NV MSA—Con.							
80	**Health services**	**595**	**288 094**	**124 824**	**30 797**	**4 850**	**212**	**26**
801	Offices and clinics of doctors of medicine	284	141 781	69 391	17 425	1 468	70	14
801 pt.	Offices of doctors of medicine	281	(D)	(D)	(D)	(D)	70	14
801 pt.	Clinics of doctors of medicine	3	(D)	(D)	(D)	(D)	-	-
802	Offices and clinics of dentists	143	42 654	16 365	3 910	840	72	2
802 pt.	Offices of dentists	143	42 654	16 365	3 910	840	72	2
802 pt.	Clinics of dentists	-	-	-	-	-	-	-
803	Offices and clinics of doctors of osteopathy	5	1 153	277	59	17	3	1
804	Offices and clinics of other health practitioners	94	(D)	(D)	(D)	(D)	56	5
8041	Offices and clinics of chiropractors	39	6 263	1 889	457	97	26	-
8042	Offices and clinics of optometrists	22	7 535	1 923	443	116	11	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	33	(D)	(D)	(D)	(D)	19	4
8043	Offices and clinics of podiatrists	9	(D)	(D)	(D)	(D)	5	1
8049	Offices and clinics of health practitioners, n.e.c.	24	(D)	(D)	(D)	(D)	14	3
805	Nursing and personal care facilities	6	14 602	7 900	1 781	664	-	-
8051	Skilled nursing care facilities	6	14 602	7 900	1 781	664	-	-
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	-	-	-	-	-	-	-
8052	Intermediate care facilities	-	-	-	-	-	-	-
8059	Nursing and personal care facilities, n.e.c.	-	-	-	-	-	-	-
806	Hospitals	4	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	2	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	59	37 989	14 060	3 502	926	11	4
807	Medical and dental laboratories	35	(D)	(D)	(D)	(D)	9	3
8071	Medical laboratories	17	(D)	(D)	(D)	(D)	1	2
8072	Dental laboratories	18	(D)	(D)	(D)	(D)	8	1
808	Home health care services	9	(D)	(D)	(D)	(D)	-	1
809	Miscellaneous health and allied services, n.e.c.	15	14 595	4 349	1 230	227	2	-
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	9	7 339	2 504	619	93	2	-
8099	Health and allied services, n.e.c.	6	7 256	1 845	611	134	-	-
81	**Legal services**	**239**	**85 884**	**43 079**	**11 660**	**1 121**	**112**	**20**
823, 4, 9	**Selected educational services**	**12**	**(D)**	**(D)**	**(D)**	**(D)**	**4**	**-**
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	5	(D)	(D)	(D)	(D)	1	-
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)	3	-
83	**Social services**	**64**	**16 430**	**7 627**	**1 736**	**688**	**18**	**8**
835	Child day care services	43	6 570	2 816	649	380	14	5
832, 3, 6, 9	Other social services	21	9 860	4 811	1 087	308	4	3
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**365**	**156 169**	**62 684**	**15 431**	**2 316**	**103**	**26**
871	Engineering, architectural, and surveying services	120	51 753	20 739	5 080	900	31	8
8711	Engineering services	72	37 421	16 340	4 184	708	15	2
8712	Architectural services	35	12 381	3 635	729	157	10	6
8713	Surveying services	13	1 951	764	167	35	6	-
872	Accounting, auditing, and bookkeeping services	115	40 857	19 091	4 599	731	54	14
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	29	13 619	4 817	853	188	2	1
8731	Commercial physical and biological research	9	5 304	1 895	345	60	-	1
8732	Commercial economic, sociological, and educational research	6	387	176	71	11	2	-
8734	Testing laboratories	14	7 928	2 746	437	117	-	-
874	Management and public relations services	101	49 940	18 037	4 899	497	16	3
8741	Management services	33	26 774	11 228	3 139	269	1	1
8742	Management consulting services	44	9 849	4 309	1 169	106	9	-
8743	Public relations services	15	(D)	(D)	(D)	(D)	3	1
8744	Facilities support management services	2	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c.	7	(D)	(D)	(D)	(D)	3	1
89	**Services, n.e.c.**	**34**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**2**

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	LAS VEGAS, NV MSA					
	Total	215	176 192	77 393	18 036	4 131
7032, 704	**Camps and membership lodging**	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	9	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	13	110 281	55 866	12 965	2 446
81	**Legal aid societies and similar legal services**	1	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	10	1 305	452	110	30
83	**Social services**	70	29 184	11 005	2 585	963
861, 2, 4, 9	**Selected membership organizations**	109	28 753	9 030	2 140	617
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	3	(D)	(D)	(D)	(D)
	RENO, NV MSA					
	Total	188	289 600	127 393	30 709	5 907
7032, 704	**Camps and membership lodging**	3	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	6	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	9	240 144	109 256	25 938	3 895
81	**Legal aid societies and similar legal services**	1	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	8	584	200	53	24
83	**Social services**	68	23 792	9 708	2 424	1 087
861, 2, 4, 9	**Selected membership organizations**	90	22 483	7 303	2 073	721
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	3	(D)	(D)	(D)	(D)

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	Total	**1 229**	**1 014 259**	**338 365**	**79 664**	**23 535**	**541**	**121**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**172**	**551 229**	**181 201**	**42 109**	**13 624**	**78**	**26**
7011	Hotels and motels	158	545 808	179 180	41 561	13 493	75	24
7011 pt.	Hotels	54	513 707	173 979	40 569	12 733	18	5
7011 pt.	Motels, motor hotels, and tourist courts	104	32 101	5 201	992	760	57	19
702, 3	Other lodging places	14	5 421	2 021	548	131	3	2
72	**Personal services**	**87**	**22 737**	**6 565**	**1 574**	**570**	**50**	**11**
721	Laundry, cleaning, and garment services	25	12 958	4 129	966	341	13	2
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	3	(D)	(D)	(D)	(D)	1	-
7215	Coin-operated laundries and drycleaning	4	300	69	16	11	2	1
7216	Drycleaning plants, except rug cleaning*	12	2 909	985	246	102	6	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	3	-
7218	Industrial launderers*	2	(D)	(D)	(D)	(D)	1	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	5	(D)	(D)	(D)	(D)	3	-
723, 4	Beauty and barber shops	34	2 066	913	196	102	26	6
723	Beauty shops	34	2 066	913	196	102	26	6
724	Barber shops	-	-	-	-	-	-	-
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-	-	-
726	Funeral service and crematories	7	(D)	(D)	(D)	(D)	1	1
729	Miscellaneous personal services	16	4 991	746	220	74	7	2
73	**Business services**	**132**	**32 167**	**12 942**	**2 688**	**720**	**54**	**6**
731	Advertising	3	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	1 935	638	151	38	4	2
734	Services to dwellings and other buildings	40	2 896	1 145	203	159	29	2
735	Miscellaneous equipment rental and leasing	22	6 154	1 506	306	68	6	1
736	Personnel supply services	9	1 528	1 057	169	118	2	1
737	Computer programming, data processing, and other computer related services	17	6 201	2 162	436	80	1	-
738	Miscellaneous business services	27	9 730	4 800	1 067	184	11	-
75	**Automotive repair, services, and parking**	**115**	**20 710**	**4 363**	**962**	**307**	**68**	**20**
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	98	18 320	3 971	861	261	63	17
7532	Top, body, and upholstery repair shops and paint shops	21	5 073	1 274	290	74	12	2
7538	General automotive repair shops	56	10 459	2 041	430	145	37	11
7533, 4, 6, 7, 9	Other automotive repair shops	21	2 788	656	141	42	14	4
754	Automotive services, except repair	14	(D)	(D)	(D)	(D)	5	3
76	**Miscellaneous repair services**	**47**	**8 298**	**1 987**	**474**	**144**	**24**	**4**
762	Electrical repair shops	13	1 730	398	84	30	6	2
7622	Radio and television repair shops	6	532	129	24	10	3	-
7623, 9	Other electrical and electronic repair shops	7	1 198	269	60	20	3	2
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	3	315	87	18	6	-	-
769	Miscellaneous repair shops and related services	31	6 253	1 502	372	108	18	2
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**115**	**214 340**	**68 393**	**16 773**	**4 961**	**39**	**16**
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	-	1
783	Motion picture theaters	10	(D)	(D)	(D)	(D)	3	1
784	Video tape rental	16	1 575	278	76	48	10	4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10	2 126	857	189	52	2	1
793	Bowling centers	7	2 101	672	174	69	3	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	68	205 281	65 653	16 198	4 696	21	9
80	**Health services**	**216**	**69 597**	**30 175**	**7 197**	**1 648**	**93**	**7**
801	Offices and clinics of doctors of medicine	92	29 075	13 667	3 269	465	32	3
802	Offices and clinics of dentists	56	14 023	5 194	1 209	288	25	2
803	Offices and clinics of doctors of osteopathy	3	163	40	7	3	3	-
804	Offices and clinics of other health practitioners	42	(D)	(D)	(D)	(D)	29	1
8041	Offices and clinics of chiropractors	16	1 755	353	78	34	10	1
8042	Offices and clinics of optometrists	15	3 330	791	165	48	11	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	11	(D)	(D)	(D)	(D)	8	-
805	Nursing and personal care facilities	6	12 906	6 953	1 711	619	-	-
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	16	4 260	1 174	251	87	4	1
81	**Legal services**	**92**	**19 205**	**8 520**	**2 266**	**269**	**39**	**9**
823, 4, 9	**Selected educational services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**-**
83	**Social services**	**43**	**3 961**	**1 329**	**305**	**229**	**31**	**4**

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**189**	**89 395**	**21 800**	**5 058**	**1 027**	63	17
871	Engineering, architectural, and surveying services	57	17 454	6 848	1 536	296	20	4
872	Accounting, auditing, and bookkeeping services	65	(D)	(D)	(D)	(D)	33	10
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	25	(D)	(D)	(D)	(D)	5	1
874	Management and public relations services	42	10 944	4 317	1 136	260	5	2
89	**Services, n.e.c.**	**18**	**(D)**	**(D)**	**(D)**	**(D)**	1	1

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**128**	**70 035**	**30 139**	**7 286**	**1 951**
7032, 704	**Camps and membership lodging**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**21**	**54 495**	**23 893**	**5 774**	**1 305**
81	**Legal aid societies and similar legal services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**-**	**-**	**-**	**-**	**-**
83	**Social services**	**34**	**4 803**	**2 393**	**574**	**348**
861, 2, 4, 9	**Selected membership organizations**	**64**	**9 318**	**3 255**	**804**	**262**
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts: Rank[1]	Receipts: Amount ($1,000)	Cumulative receipts: Amount ($1,000)	Cumulative receipts: Percent of State total	Geographic area	Receipts: Rank[1]	Receipts: Amount ($1,000)	Cumulative receipts: Amount ($1,000)	Cumulative receipts: Percent of State total
Nevada	**(X)**	**10 192 210**	**10 192 210**	**100.0**	**Nevada**—Con.				
Las Vegas	1	2 121 572	2 121 572	20.8	Elko	7	60 265	4 666 089	45.8
Reno	2	1 652 139	3 773 711	37.0	Winnemucca	8	32 785	4 698 874	46.1
Sparks	3	337 139	4 110 850	40.3	Boulder City	9	25 832	4 724 706	46.4
North Las Vegas	4	252 339	4 363 189	42.8	Fallon	10	24 269	4 748 975	46.6
Carson City (IC)	5	162 904	4 526 093	44.4	Ely	11	9 851	4 758 826	46.7
Henderson	6	79 731	4 605 824	45.2					

[1] Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Nevada	(X)	**10 192 210**	**10 192 210**	**100.0**
Clark	1	6 999 571	6 999 571	68.7
Washoe	2	2 178 380	9 177 951	90.0
Douglas	3	545 022	9 722 973	95.4
Carson City (IC)	4	162 904	9 885 877	97.0
Elko	5	144 942	10 030 819	98.4
Nye	6	40 251	10 071 070	98.8
Humboldt	7	33 720	10 104 790	99.1
Churchill	8	25 414	10 130 204	99.4
Nevada—Con.				
Lyon	9	19 970	10 150 174	99.6
White Pine	10	12 606	10 162 780	99.7
Mineral	11	10 914	10 173 694	99.8
Lander	12	7 921	10 181 615	99.9
Pershing	13	5 645	10 187 260	100.0
Storey	14	3 053	10 190 313	100.0
Lincoln	15	1 177	10 191 490	100.0
Esmeralda	(X)	(D)	(X)	(X)
Eureka	(X)	(D)	(X)	(X)

[1] Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A.
General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:
   a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

      The census included only those service nonemployer firms which reported a receipts volume of $1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of $1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

      Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

   b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

      Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.

   b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.[1] However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe
   a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.

   b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

      If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

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[1] Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications[2] where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications[3] comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987 are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system . Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).[4]

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

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[2] SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

[3] SIC's 7041, 8111 pt., 84 pt., 86, 8733.

[4] Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization), SC87-S-1,* presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.
7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Membership gymnasiums and athletic clubs.
3. Nonmembership gymnasiums and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999 , as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.

2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Billiard and pool establishments.

5. Roller skating rinks.

6. Ice skating rinks.

7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

   Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)— Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B.
General Questions and Instructions

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0563: EXPIRES 06/89

NOTICE — Response to this inquiry **is required by law (title 13, U.S. Code)**. By the same law, your report to the Census Bureau is **confidential**. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

Please complete this form and RETURN TO

BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, IN 47134

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

NOTE* — *Please read the accompanying instructions before answering the questions.

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP Code. ENTER street and number if not shown.

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1☐ YES 2☐ NO — *Enter current EI No.*

(9 digits) ______

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET		
CITY, TOWN, VILLAGE, ETC.	STATE	ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1☐ YES 2☐ NO 3☐ No legal boundaries 4☐ Don't know

c. Type of municipality where physically located

096 1☐ City, village, or borough 2☐ Town or township 3☐ Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

Number of months
002

a. How many months during 1987 did this firm or organization actively operate this establishment?

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1987.

Figures only

	Month	Day	Year
001 1☐ In operation			
2☐ Temporarily or seasonally inactive			
3☐ Ceased operation — *Give date* →			
4☐ Sold or leased to another operator — *Give date at right* → *AND enter name, etc., below*			

NAME OF NEW OWNER OR OPERATOR		
NUMBER AND STREET		
CITY	STATE	ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1987.*

003 1☐ Individual proprietorship 0☐ Corporation
2☐ Partnership 9☐ Other — *Specify*
5☐ Governmental — *Specify*

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1☐ YES 2☐ NO — *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1☐ YES 2☐ NO

HOW TO REPORT DOLLAR FIGURES	Mil-lions (000)	Thou-sands (000)	Dol-lars (000)
Value figures may be reported in dollars or rounded to thousands. **Example:** If a figure is $1,125,628, report either ● *Preferred*	1	126	
Acceptable	1	125	628

Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

		Mil.	Thou.	Dol.
a. **OPERATING RECEIPTS** (taxable) in 1987	010			
b. **REVENUE and EXPENSES** (tax-exempt) in 1987 (1) **REVENUE**	010			
(2) **EXPENSES** (including payroll)	040			

Item 7 — PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1987, before deductions** (1) Total **ANNUAL** payroll	030			
(2) **FIRST QUARTER** payroll (Jan. — Mar.)	031			

		Number
b. **Employment in 1987** Number of paid employees for the pay period including March 12, 1987 (include both full- and part-time employees)	032	

Item 8 — KIND OF BUSINESS OR ACTIVITY

*Mark (X) the **ONE** box which best describes the business or activity that accounted for the **MAJOR** portion of this establishment's receipts or revenue in 1987.*

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE ***Answer item 15*** *only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.*

Item 15 — OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company?	087 1 ☐ YES → 2 ☐ NO	ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE	EI No. *(9 digits)*
b. Does this company own or control any other company or companies?	098 1 ☐ YES → 2 ☐ NO	ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE	EI No. *(9 digits)*

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) **at the end** of 1987? → Number 079

If more than one, provide the **physical location** address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

		1987	Mil.	Thou.	Dol.
1	NAME, ADDRESS, AND ZIP CODE	Receipts or revenue	081		
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
		Census use	088		
2	NAME, ADDRESS, AND ZIP CODE	Receipts or revenue	081		
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
		Census use	088		
3	NAME, ADDRESS, AND ZIP CODE	Receipts or revenue	081		
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
		Census use	088		

REMARKS — *Please use this space for any explanations that may be essential in understanding your reported data.*

Item 16 — CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — *Print or type*				**Period covered by this report** →	FROM: Mo. | Year	TO: Mo. | Year
Telephone →	Area code	Number	Extension	Signature of authorized person		Date

CB-I (S-1M)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. **Always include** the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

Item 6 — DOLLAR VOLUME — *TAXABLE ESTABLISHMENTS*

OPERATING RECEIPTS

Include —

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

Item 5 — DOLLAR VOLUME — *TAX-EXEMPT ESTABLISHMENTS*

REVENUE

Include —

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.

b. Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.

c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.
Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

1987 SIC code	Title	Reporting form CB-
70	**HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES**	
7011 pt.	Hotels, 25 guestrooms or more	7001
7011 pt.	Hotels, less than 25 guestrooms	7001
7011 pt.	Motels, tourist courts	7001
7011 pt.	Motor hotels	7001
702	Rooming and boarding houses	7002
7032	Sporting and recreational camps	7002
7033	Recreational vehicle parks and campsites	7002
704	Organization hotels and lodging houses, on membership basis	7002
72	**PERSONAL SERVICES**	
7211	Power laundries, family and commercial	7201
7212	Garment pressing, and agents for laundries and drycleaners	7201
7213	Linen supply	7201
7215 pt.	Coin-operated laundries and drycleaning	7201
7215 pt.	Coin-operated laundry machine routes	7201
7216	Drycleaning plants, except rug cleaning	7201
7217	Carpet and upholstery cleaning	7201
7218	Industrial launderers	7201
7219 pt.	Diaper service	7201
7219 pt.	Seamstresses and dressmaking services	7202
7219 pt.	Other laundry services, n.e.c.	7201
722	Photographic studios, portrait	7303
723	Beauty shops	7202
724	Barber shops	7202
725	Shoe repair shops and shoeshine parlors	7202
726	Funeral service and crematories	7202
7291	Tax return preparation services	7202
7299 pt.	Health-related personal services	7202
7299 pt.	Other personal services, n.e.c.	7202
73	**BUSINESS SERVICES**	
7311	Advertising agencies	7301
7312	Outdoor advertising services	7301
7313	Radio, television, publishers' advertising representatives	7301
7319	Advertising, n.e.c.	7301
7322	Adjustment and collection services	7302
7323 pt.	Mercantile reporting services	7302
7323 pt.	Consumer credit reporting services	7302
7331	Direct mail advertising services	7303
7334 pt.	Blueprinting and photocopying services	7303
7334 pt.	Duplicating services, except printing	7303
7335	Commercial photography	7303
7336 pt.	Commercial art	7303
7336 pt.	Graphic arts and related design	7303
7338	Secretarial and court reporting services	7303
7342	Disinfecting and pest control services	7304
7349 pt.	Window cleaning	7304
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7304
7352	Medical equipment rental and leasing	7202
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307
7353 pt.	Rental of heavy construction equipment with operators	7307
7359 pt.	Equipment rental	7307
7359 pt.	Equipment leasing, except finance leasing	7307
7361	Employment agencies	7305
7363 pt.	Temporary help supply	7305
7363 pt.	Help supply, except temporary	7305
7371	Computer programming services	7306
7372	Prepackaged software	7306
7373	Computer integrated systems design	7306
7374	Computer processing and data preparation and processing services	7306
7375	Information retrieval services	7306
7376	Computer facilities management services	7306
7377	Computer rental and leasing	7306
7378	Computer maintenance and repair	7306
7379	Computer related services, n.e.c.	7306
7381 pt.	Detective agencies and guard services	7310
7381 pt.	Armored car services	7310
7382	Security systems services	7310
7383	News syndicates	7310
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303
7384 pt.	One-hour (mini) photofinishing labs	7303
7389 pt.	Sign painting shops	7310
7389 pt.	Interior designing	7310
7389 pt.	Telephone answering services	7310
7389 pt.	Water softening services	7310
7389 pt.	Packaging and labeling services	7310
7389 pt.	Trading stamp services	7310
7389 pt.	Miscellaneous business services, n.e.c.	7310
75	**AUTOMOTIVE REPAIR, SERVICES, AND PARKING**	
7513 pt.	Truck rental, without drivers	7501
7513 pt.	Truck leasing, except finance leasing	7501
7514	Passenger car rental, without drivers	7501
7515	Passenger car leasing, except finance leasing	7501
7519	Utility trailer and recreational vehicle rental	7501
7521 pt.	Parking lots	7502
7521 pt.	Parking structures	7502
7532 pt.	Top and body repair shops	7503
7532 pt.	Paint shops	7503
7533	Automotive exhaust system repair shops	7503
7534	Tire retreading and repair shops	7503
7536	Automotive glass replacement shops	7503
7537	Automotive transmission repair shops	7503
7538 pt.	General automotive repair shops, except diesel	7503
7538 pt.	Diesel repair shops	7503
7539 pt.	Radiator repair	7503
7539 pt.	Brake, front end, and wheel alignment	7503
7539 pt.	Carburetor repair shops	7503
7539 pt.	Electrical repair shops	7503
7539 pt.	Other automotive repair shops, n.e.c.	7503
7542	Carwashes	7503
7549 pt.	Lube shops	7503
7549 pt.	Other automotive services, n.e.c.	7503
76	**MISCELLANEOUS REPAIR SERVICES**	
7622	Radio and television repair shops	7600
7623	Refrigeration and air-conditioning service and repair shops	7600
7629	Electrical and electronic repair shops, n.e.c.	7600
763	Watch, clock, and jewelry repair	7600
764	Reupholstery and furniture repair	7600
7692	Welding repair	7600
7694	Armature rewinding shops	7600
7699 pt.	Farm machinery and equipment repair shops	7600
7699 pt.	Lawnmower and other small engine repair	7600
7699 pt.	Sewer and septic tank cleaning services	7600
7699 pt.	Other repair and related services, n.e.c.	7600
78	**MOTION PICTURES**	
7812 pt.	Motion picture production, except for television	7801
7812 pt.	Motion picture and tape production for television	7801
7819	Services allied to motion picture production	7801
7822 pt.	Motion picture film exchanges	7801
7822 pt.	Film and tape distribution for television	7801
7829	Services allied to motion picture distribution	7801
7832	Motion picture theaters, except drive-in	7802
7833	Drive-in motion picture theaters	7802
7841	Video tape rental	7307
79	**AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS**	
791 pt.	Public dance halls or ballrooms	7903
791 pt.	Dance schools, including children's and professionals'	7903
7922 pt.	Producers of live theatrical productions	7901
7922 pt.	Producers of radio and television shows, except tape	7901
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7922 pt.	Other theatrical services	7901
7929 pt.	Dance groups and artists	7901
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7929 pt.	Other music groups and artists	7901
7929 pt.	Other entertainers and entertainment groups	7901
7933	Bowling centers	7902
7941 pt.	Baseball clubs	7902
7941 pt.	Football clubs	7902
7941 pt.	Other professional sports clubs	7902
7941 pt.	Managers and promoters	7902
7948 pt.	Auto racetrack operation	7902
7948 pt.	Horse racetrack operation	7902
7948 pt.	Dog racetrack operation	7902
7948 pt.	Racing stables and racing, n.e.c.	7902
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7202
7991 pt.	Membership gymnasiums and athletic clubs	7903
7991 pt.	Nonmembership gymnasiums and athletic clubs	7903
7992	Public golf courses	7903
7993	Coin-operated amusement devices	7903
7996	Amusement parks	7902
7997	Membership sports and recreation clubs	7903
7999 pt.	Concession operators of amusement devices and rides	7903
7999 pt.	Carnivals and circuses	7903
7999 pt.	Fairs	7903
7999 pt.	Billiard and pool establishments	7903
7999 pt.	Roller skating rinks	7903
7999 pt.	Ice skating rinks	7903
7999 pt.	Other amusement and recreation services, n.e.c.	7903

1987 SIC code	Title	Reporting form CB-
80	**HEALTH SERVICES**	
801 pt.	Offices of doctors of medicine	8001
801 pt.	Clinics of doctors of medicine	8006
802 pt.	Offices of dentists	8002
802 pt.	Clinics of dentists	8006
803	Offices and clinics of doctors of osteopathy	8001
8041	Offices and clinics of chiropractors	8001
8042	Offices and clinics of optometrists	8001
8043	Offices and clinics of podiatrists	8001
8049	Offices and clinics of health practitioners, n.e.c.	8001
8051	Skilled nursing care facilities	8003
8052	Intermediate care facilities	8003
8059	Nursing and personal care facilities, n.e.c.	8003
8062	General medical and surgical hospitals	8004
8063	Psychiatric hospitals	8004
8069	Specialty hospitals, except psychiatric	8004
8071	Medical laboratories	8005
8072	Dental laboratories	8005
8082	Home health care services	8006
8092	Kidney dialysis centers	8006
8093	Specialty outpatient facilities, n.e.c.	8006
8099	Health and allied services, n.e.c.	8006
81	**LEGAL SERVICES**	
81 pt.	Offices of lawyers	8100
81 pt.	Legal aid societies and similar legal services	8100
823, 4, 9	**SELECTED EDUCATIONAL SERVICES**	
823	Libraries	8200
8243	Data processing schools	8200
8244	Business and secretarial schools	8200
8249 pt.	Correspondence schools	8200
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200
829	Schools and educational services, n.e.c.	8200
83	**SOCIAL SERVICES**	
832	Individual and family social services	8300
833	Job training and vocational rehabilitation services	8300
835	Child day care services	8300
836	Residential care	8300
839	Social services, n.e.c.	8300
84	**MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS**	
8412 pt.	Commercial museums and art galleries	8400
8412 pt.	Noncommercial museums and art galleries	8400
8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
86	**SELECTED MEMBERSHIP ORGANIZATIONS**	
861	Business associations	8600
862	Professional membership organizations	8600
864	Civic, social, and fraternal associations	8600
869	Membership organizations, n.e.c.	8600
87	**ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES**	
8711	Engineering services	8901
8712	Architectural services	8901
8713	Surveying services	8901
8721	Accounting, auditing, and bookkeeping services	8902
8731 pt.	Commercial physical research	7308
8731 pt.	Commercial medical and biological research	7308
8732	Commercial economic, sociological, and educational research	7308
8733	Noncommercial research organizations	7308
8734	Testing laboratories	7308
8741	Management services	7309
8742	Management consulting services	7309
8743	Public relations services	7309
8744	Facilities support management services	7309
8748	Business consulting services, n.e.c.	7309
89	**SERVICES, N.E.C.**	
899 pt.	Scientific and related consulting services	8903
899 pt.	Other services, n.e.c.	8903

APPENDIX D.
Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

NEVADA

Las Vegas, NV MSA
    Clark County, NV
Reno, NV MSA
    Washoe County, NV

APPENDIX E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡—	
		From administrative records[1]	Estimated[2]
	Total	0	0
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	0	0
7011	Hotels and motels	0	0
7011 pt.	Hotels	0	0
7011 pt.	Hotels, 25 guestrooms or more	0	0
7011 pt.	Hotels, less than 25 guestrooms	2	0
7011 pt.	Motels, motor hotels, and tourist courts	2	1
7011 pt.	Motels, tourist courts	2	2
7011 pt.	Motor hotels	0	0
702, 3	Other lodging places	2	2
702	Rooming and boarding houses	1	0
703	Camps and recreational vehicle parks	2	2
72	**Personal services**	1	1
721	Laundry, cleaning, and garment services	0	0
7211	Power laundries, family and commercial*	1	0
7213	Linen supply*	0	0
7215	Coin-operated laundries and drycleaning	0	0
7216	Drycleaning plants, except rug cleaning*	1	1
7217	Carpet and upholstery cleaning	4	1
7218	Industrial launderers*	0	0
7212, 9	Other laundry, cleaning, and garment services*	2	3
7212	Garment pressing, and agents for laundries and drycleaners	2	3
7219	Laundry and garment services, n.e.c.*	2	4
7219 pt.	Diaper and other laundry services, n.e.c.*	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	(D)	(D)
722	Photographic studios, portrait	0	2
723, 4	Beauty and barber shops	1	1
723	Beauty shops	1	1
724	Barber shops	2	3
725	Shoe repair shops and shoeshine parlors	4	0
726	Funeral service and crematories	1	0
729	Miscellaneous personal services	2	2
7291	Tax return preparation services	1	1
7299	Miscellaneous personal services, n.e.c.	3	2
73	**Business services**	1	1
731	Advertising	1	1
7311	Advertising agencies	1	2
7312	Outdoor advertising services	(D)	(D)
7313	Radio, television, publishers' advertising representatives	3	6
7319	Advertising, n.e.c.	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	0	0
7322	Adjustment and collection services	0	0
7323	Credit reporting services	0	0
733	Mailing, reproduction, commercial art and photography, and stenographic services	1	1
7331	Direct mail advertising services	0	0
7334	Photocopying and duplicating services	2	1
7334 pt.	Blueprinting and photocopying services	2	1
7334 pt.	Duplicating services, except printing	0	1
7338	Secretarial and court reporting services	4	1
7335, 6	Commercial photography, art, and graphics	1	0
7335	Commercial photography	0	0
7336	Commercial art and graphic design	1	1
734	Services to dwellings and other buildings	3	2
7342	Disinfecting and pest control services	2	1
7349	Building cleaning and maintenance services, n.e.c.	3	3
7349 pt.	Window cleaning	1	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.	3	3
735	Miscellaneous equipment rental and leasing	1	0
7352	Medical equipment rental and leasing	0	0
7353	Heavy construction equipment rental and leasing	0	0
7359	Equipment rental and leasing, n.e.c.	2	1
736	Personnel supply services	0	1
7361	Employment agencies	0	2
7363	Help supply services	0	0
73	**Business services**—Con.		
737	Computer programming, data processing, and other computer related services	0	3
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	0	2
7371	Computer programming services	0	1
7372	Prepackaged software	(D)	(D)
7373	Computer integrated systems design	(D)	(D)
7374, 5, 6	Data processing services	0	5
7374, 5	Computer processing, information retrieval	(D)	(D)
7376	Computer facilities management services	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	0	1
7377	Computer rental and leasing	0	3
7378	Computer maintenance and repair	1	0
7379	Computer related services, n.e.c.	0	3
738	Miscellaneous business services	1	1
7381, 2	Detective agencies and protective services	0	2
7381	Detective, guard, and armored car services	0	1
7382	Security systems services	0	5
7383	News syndicates	(D)	(D)
7384	Photofinishing laboratories*	(D)	(D)
7389	Business services, n.e.c.	1	1
7389 pt.	Sign painting shops	1	2
7389 pt.	Interior designing	2	2
7389 pt.	Telephone answering services	3	2
7389 pt.	Other business services	1	1
75	**Automotive repair, services, and parking**	1	1
751	Automotive rental and leasing, without drivers	0	0
7513	Truck rental and leasing, without drivers	0	0
7514, 5	Passenger car rental and leasing, without drivers	0	0
7519	Utility trailer and recreational vehicle rental	3	1
752	Automobile parking	1	0
752 pt.	Parking lots	1	0
752 pt.	Parking structures	1	1
753	Automotive repair shops	2	1
7532	Top, body, and upholstery repair shops and paint shops	2	1
7532 pt.	Top and body repair shops	1	1
7532 pt.	Paint shops	2	2
7538	General automotive repair shops	2	0
7538 pt.	General automotive repair shops, except diesel	3	0
7538 pt.	Diesel repair shops	2	1
7533, 4, 6, 7, 9	Other automotive repair shops	2	2
7533	Automotive exhaust system repair shops	(D)	(D)
7534	Tire retreading and repair shops	(D)	(D)
7536	Automotive glass replacement shops	0	3
7537	Automotive transmission repair shops	3	2
7539	Automotive repair shops, n.e.c.	2	1
7539 pt.	Radiator repair	2	2
7539 pt.	Brake, front end, and wheel alignment	3	2
7539 pt.	Automotive electrical and fuel system services	2	2
7539 pt.	Other automotive repair shops, n.e.c.	1	0
754	Automotive services, except repair	1	2
7542	Carwashes	3	2
7549	Automotive services, except repair and carwashes	0	2
76	**Miscellaneous repair services**	3	1
762	Electrical repair shops	2	0
7622	Radio and television repair shops	1	1
7623, 9	Other electrical and electronic repair shops	3	0
7623	Refrigeration and air-conditioning service and repair shops	4	0
7629	Electrical and electronic repair shops, n.e.c.	1	1
763	Watch, clock, and jewelry repair	3	0
764	Reupholstery and furniture repair	3	1
769	Miscellaneous repair shops and related services	3	1
7692	Welding repair	5	1
7694	Armature rewinding shops	4	4
7699	Repair shops and related services, n.e.c.	3	1

See footnotes at end of table.

Table E-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡— From administrative records¹	Percent of receipts‡— Estimated²
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**0**	**0**
781, 2	Motion picture production, distribution, and services	0	5
783	Motion picture theaters	1	0
7832	Motion picture theaters, except drive-in	(D)	(D)
7833	Drive-in motion picture theaters	(D)	(D)
784	Video tape rental	1	0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	0	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1	2
793	Bowling centers	0	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	0	0
794	Commercial sports	0	0
7941	Professional sports clubs and promoters	0	0
7948	Racing, including track operation	0	1
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	0	0
791	Dance studios, schools, and halls	2	0
7991	Physical fitness facilities	2	0
7992	Public golf courses	0	1
7993	Coin-operated amusement devices	0	3
7996	Amusement parks	0	0
7997	Membership sports and recreation clubs	1	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	0	0
7999 pt.	Concession operators of amusement devices and rides	0	0
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)
7999 pt.	Billiard and pool establishments	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	0	0
80	**Health services**	**1**	**1**
801	Offices and clinics of doctors of medicine	2	1
801 pt.	Offices of doctors of medicine	2	1
801 pt.	Clinics of doctors of medicine	0	0
802	Offices and clinics of dentists	2	1
802 pt.	Offices of dentists	(D)	(D)
802 pt.	Clinics of dentists	(D)	(D)
803	Offices and clinics of doctors of osteopathy	3	3
804	Offices and clinics of other health practitioners	2	1
8041	Offices and clinics of chiropractors	2	1
8042	Offices and clinics of optometrists	2	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	2	1
8043	Offices and clinics of podiatrists	5	1
8049	Offices and clinics of health practitioners, n.e.c.	2	1
80	**Health services**—Con.		
805	Nursing and personal care facilities	0	2
8051	Skilled nursing care facilities	(D)	(D)
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	(D)	(D)
8052	Intermediate care facilities	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	(D)	(D)
806	Hospitals	0	0
8062	General medical and surgical hospitals	0	0
8063	Psychiatric hospitals	(D)	(D)
8069	Specialty hospitals, except psychiatric	(D)	(D)
807, 8, 9	Other health services	1	1
807	Medical and dental laboratories	0	0
8071	Medical laboratories	0	0
8072	Dental laboratories	2	0
808	Home health care services	0	1
809	Miscellaneous health and allied services, n.e.c.	1	1
8092	Kidney dialysis centers	(D)	(D)
8093	Specialty outpatient facilities, n.e.c.	2	3
8099	Health and allied services, n.e.c.	(D)	(D)
81	**Legal services**	**2**	**1**
823, 4, 9	**Selected educational services**	**4**	**1**
823	Libraries	0	0
824	Vocational schools	4	0
829	Schools and educational services, n.e.c.	3	5
83	**Social services**	**2**	**1**
835	Child day care services	3	1
832, 3, 6, 9	Other social services	1	1
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**0**	**1**
871	Engineering, architectural, and surveying services	0	2
8711	Engineering services	0	3
8712	Architectural services	1	0
8713	Surveying services	2	1
872	Accounting, auditing, and bookkeeping services	1	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	0	0
8731	Commercial physical and biological research	(D)	(D)
8732	Commercial economic, sociological, and educational research	(D)	(D)
8734	Testing laboratories	2	0
874	Management and public relations services	1	3
8741	Management services	1	3
8742	Management consulting services	2	4
8743	Public relations services	0	0
8744	Facilities support management services	(D)	(D)
8748	Business consulting services, n.e.c.	(D)	(D)
89	**Services, n.e.c.**	**3**	**2**

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

[1] Includes receipts information obtained from administrative records of other Federal agencies.
[2] Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of revenue‡— From administrative records[1]	Percent of revenue‡— Estimated[2]
	Total	**0**	**0**
7032, 704	**Camps and membership lodging**	**0**	**2**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**1**	**1**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**0**	**0**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	(D)	(D)
805	Nursing and personal care facilities	(D)	(D)
806	Hospitals	0	0
808, 9	Other health services	0	0
81	**Legal aid societies and similar legal services**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**3**	**5**
83	**Social services**	**1**	**2**
835	Child day care services	0	2
832, 3, 6, 9	Other social services	1	2
832	Individual and family social services	2	4
833	Job training and vocational rehabilitation services	2	1
836	Residential care	0	2
839	Social services, n.e.c	0	0
861, 2, 4, 9	**Selected membership organizations**	**1**	**2**
861	Business associations	2	2
864	Civic, social, and fraternal associations	1	2
862, 9	Other membership organizations	1	2
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**(D)**	**(D)**
873	Research, development, and testing services	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

[1] Includes revenue information obtained from administrative records of other Federal agencies.

[2] Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

APPENDIX F.
Geographic Notes

NEVADA

There are no geographic notes for the State of Nevada.

APPENDIX G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business— Any time during year 1987	Establishments in business— Any time during year 1982	Establishments in business— At end of year 1987	Establishments in business— At end of year 1982
		Total, except hospitals	**8 294**	**6 668**	7 643	6 158
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	**584**	**615**	**539**	569
7011	7011	Hotels and motels	546	582	506	542
7011 pt.	7011 pt.	Hotels	225	200	213	193
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	202	173	192	167
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	23	27	21	26
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	321	382	293	349
7011 pt.	7011 pt.	Motels, tourist courts	302	363	276	332
7011 pt.	7011 pt.	Motor hotels	19	19	17	17
702, 3, 4	702, 3	Other lodging places	38	(NC)	33	(NC)
702, 4	702	Rooming, boarding, and membership lodging	9	(NC)	8	(NC)
703	703	Camps and recreational vehicle parks	29	25	25	19
72	**72, 7352, 7991 pt.**	**Personal services**	**785**	**723**	**716**	671
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	244	211	223	197
7211	7211	Power laundries, family and commercial*	10	12	9	12
7212	7212	Garment pressing, and agents for laundries and drycleaners	15	9	11	9
7213	7213	Linen supply*	12	7	12	7
7215	7215	Coin-operated laundries and drycleaning	57	61	52	54
7216	7216	Drycleaning plants, except rug cleaning*	98	88	91	83
7217	7217	Carpet and upholstery cleaning	37	22	35	20
7218	7218	Industrial launderers*	8	7	7	7
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	7	5	6	5
722	722	Photographic studios, portrait	54	46	50	43
723, 4	723, 4	Beauty and barber shops	285	297	258	276
723	723	Beauty shops	257	252	232	235
724	724	Barber shops	28	45	26	41
725	725	Shoe repair shops and shoeshine parlors	9	11	9	11
726	726	Funeral service and crematories	25	25	24	24
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	168	133	152	120
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	**1 794**	**1 170**	**1 634**	1 052
731	731	Advertising	84	67	76	61
7311	7311	Advertising agencies	68	53	61	49
7312	7312	Outdoor advertising services	7	9	6	7
7313	7313	Radio, television, publishers' advertising representatives	4	3	4	3
7319	7319	Advertising, n.e.c.	5	2	5	2
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	35	27	34	27
7331	7331	Direct mail advertising services	13	4	11	4
7332	7334 pt.	Blueprinting and photocopying services	22	19	22	18
7333	7335, 6	Commercial photography, art, and graphics	56	43	52	39
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c.	40	28	37	24
734	734	Services to dwellings and other buildings	272	209	236	183
7341	7349 pt.	Window cleaning	6	10	5	9
7342	7342	Disinfecting and pest control services	46	37	42	32
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	220	162	189	142
736	736, 8744	Personnel supply services	99	58	90	52
7361	7361	Employment agencies	51	43	43	39
7362	7363	Help supply services	46	14	45	12
7369	8744	Facilities support management services	2	1	2	1

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**—Con.				
737	737	Computer programming, data processing, and other computer related services	140	73	130	70
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	69	40	66	38
7374	7374, 5, 6	Data processing services	33	23	26	22
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	38	10	38	10
7391	8731	Commercial physical and biological research	35	16	32	14
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	322	213	297	189
7393	7381, 2	Detective agencies and protective services	75	65	72	58
7394	735 ex. 7352, 784	Equipment rental and leasing services	234	114	214	107
7395	7384	Photofinishing laboratories"	37	17	34	16
7397	8734	Testing laboratories	30	15	29	13
7399 pt.	7389 pt.	Sign painting shops	12	7	11	7
7399 pt.	7389 pt.	Interior designing	21	9	19	9
7399 pt.	7389 pt.	Telephone answering services	21	20	20	18
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	246	166	218	143
75	**75**	**Automotive repair, services, and parking**	**752**	**541**	**683**	**492**
751	751	Automotive rental and leasing, without drivers	83	76	76	70
752	752	Automobile parking	37	15	34	15
7523	752 pt.	Parking lots	30	13	29	13
7525	752 pt.	Parking structures	7	2	5	2
753	753	Automotive repair shops	522	392	479	354
7531	7532 pt.	Top and body repair shops	94	79	87	69
7534	7534	Tire retreading and repair shops	3	4	3	4
7535	7532 pt.	Paint shops	30	21	28	21
7538	7538	General automotive repair shops	260	195	237	176
7538 pt.	7538 pt.	General automotive repair shops, except diesel	235	181	213	163
7538 pt.	7538 pt.	Diesel repair shops	25	14	24	13
7539 pt.	7533	Automotive exhaust system repair shops	21	12	20	12
7539 pt.	7536	Automotive glass replacement shops	21	10	21	8
7539 pt.	7537	Automotive transmission repair shops	36	27	31	24
7539 pt.	7539 pt.	Radiator repair	19	15	17	13
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	21	20	19	20
7539 pt.	7539 pt.	Automotive electrical and fuel system services	11	3	10	3
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	6	6	6	4
754	754	Automotive services, except repair	110	58	94	53
7542	7542	Carwashes	50	30	37	26
7549	7549	Automotive services, except repair and carwashes	60	28	57	27
76	**76**	**Miscellaneous repair services**	**300**	**261**	**269**	**247**
762	762	Electrical repair shops	102	85	91	80
7622	7622	Radio and television repair shops	40	32	36	29
7623, 9	7623, 9	Other electrical and electronic repair shops	62	53	55	51
7623	7623	Refrigeration and air-conditioning service and repair shops	23	22	21	22
7629	7629	Electrical and electronic repair shops, n.e.c.	39	31	34	29
763	763	Watch, clock, and jewelry repair	5	7	5	6
764	764	Reupholstery and furniture repair	33	29	32	25
769	769	Miscellaneous repair shops and related services	160	140	141	136
7692	7692	Welding repair	14	12	12	12
7694	7694	Armature rewinding shops	7	8	7	8
7699	7699	Repair shops and related services, n.e.c.	139	120	122	116
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 88**	**Amusement and recreation services, including motion pictures**	**494**	**533**	**440**	**481**
781, 2	781, 2	Motion picture production, distribution, and services	36	28	29	26
783	783	Motion picture theaters	31	46	30	38
7832	7832	Motion picture theaters, except drive-in	26	36	25	29
7833	7833	Drive-in motion picture theaters	5	10	5	9
791	791	Dance studios, schools, and halls	15	13	14	13
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	122	125	112	116
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	36	29	33	27
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	86	96	79	89
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	24	25	18	24
7932	7999 pt.	Billiard and pool establishments	5	8	3	8
7933	793	Bowling centers	19	17	15	16
794	794	Commercial sports	11	11	11	8
7941	7941	Professional sports clubs and promoters	7	7	7	5
7948	7948	Racing, including track operation	4	4	4	3
7992	7992	Public golf courses	11	6	10	5

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 84**	**Amusement and recreation services, including motion pictures**—Con.				
7993	7993	Coin-operated amusement devices	53	69	48	59
7996	7996	Amusement parks	4	3	4	3
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	30	22	30	20
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	157	185	143	169
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	6	5	6	5
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	2	-	2	-
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	149	180	135	164
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**1 869**	**1 545**	**1 778**	**1 472**
801	801 pt.	Offices of doctors of medicine	937	847	889	805
802	802 pt.	Offices of dentists	434	371	414	364
803	803	Offices and clinics of doctors of osteopathy	23	15	23	15
8041	8041	Offices and clinics of chiropractors	115	73	109	62
8042	8042	Offices and clinics of optometrists	79	63	78	61
805	805	Nursing and personal care facilities	26	21	25	20
807	807	Medical and dental laboratories	66	58	64	52
8071	8071	Medical laboratories	27	22	26	19
8072	8072	Dental laboratories	39	36	38	33
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	189	97	176	93
81	**81**	**Legal services**	**695**	**556**	**640**	**517**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**58**	**34**	**51**	**32**
823	823	Libraries	-	-	-	-
824	824	Vocational schools	28	15	26	14
829	829	Schools and educational services, n.e.c.	30	19	25	18
83	**83**	**Social services**	**216**	**121**	**194**	**110**
835	835	Child day care services	152	89	136	80
832, 3, 6, 9	832, 3, 6, 9	Other social services	64	32	58	30
891	**871**	**Engineering, architectural, and surveying services**	**308**	**255**	**289**	**237**
8911 pt.	8711	Engineering services	177	140	162	128
8911 pt.	8712	Architectural services	87	73	85	70
8911 pt.	8713	Surveying services	44	42	42	39
893	**872**	**Accounting, auditing, and bookkeeping services**	**396**	**290**	**332**	**255**
892, 9	**89**	**Other services**	**63**	**(NC)**	**60**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	**511**	**462**	**488**	**453**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**5**	**(NC)**	**4**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting services**	**3**	**-**	**3**	**-**
7391	8731	Commercial physical and biological research	1	-	1	-
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	2	-	2	-
7397	8734	Testing laboratories	-	-	-	-
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**18**	**11**	**18**	**11**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	4	7	4
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	3	3	3	3
7999 pt.	7999 pt.	Fairs	2	1	2	1
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	6	3	6	3
805, 8, 9	**8011 pt., 8021 pt., 805, 8, 9**	**Selected health services**	**23**	**26**	**23**	**26**
805	805	Nursing and personal care facilities	2	4	2	4
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	6	9	6	9
809	808, 8099	Home health care, and health and allied services, n.e.c.	15	13	15	13
81	**81**	**Legal aid societies and similar legal services**	**4**	**4**	**4**	**4**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**18**	**16**	**17**	**15**
83	**83**	**Social services**	**172**	**151**	**165**	**150**
835	835	Child day care services	21	22	20	22
832, 3, 6, 9	832, 3, 6, 9	Other social services	151	129	145	128
861, 2, 4, 9	**861, 2, 4, 9**	**Selected membership organizations**	**263**	**251**	**249**	**244**
861	861	Business associations	53	54	52	53
864	864	Civic, social, and fraternal associations	158	146	148	141
862, 9	862, 9	Other membership organizations	52	51	49	50
892	**8733**	**Noncommercial research organizations**	**5**	**(NC)**	**5**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.
Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7323	Credit reporting services		
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design		
7338	Secretarial and court reporting services	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7349 pt.	Window cleaning	7341	Window cleaning
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7353	Heavy construction equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7362	Temporary help supply services[1]
7371	Computer programming services	7372	Computer programming and other software services
7372	Prepackaged software		
7373	Computer integrated systems design		
7374	Computer processing and data preparation and processing services	7374	Data processing services
7375	Information retrieval services		
7376	Computer facilities management services		
7377	Computer rental and leasing	7379	Computer related services, n.e.c.
7378	Computer maintenance and repair		
7379	Computer related services, n.e.c.		
7381	Detective, guard, and armored car services	7393	Detective agencies and protective services
7382	Security systems services		
7383	News syndicates	7351	News syndicates
7384	Photofinishing laboratories	7395	Photofinishing laboratories
7389 pt.	Trading stamp services	7396	Trading stamp services
7389 pt.	Miscellaneous business services, n.e.c.	7399	Business services, n.e.c.
7514	Passenger car rental, without drivers	7512	Passenger car rental and leasing, without drivers
7515	Passenger car leasing, except finance leasing		
7521 pt.	Parking lots	7523	Parking lots
7521 pt.	Parking structures	7525	Parking structures
7532 pt.	Top and body repair shops	7531	Top and body repair shops
7532 pt.	Paint shops	7535	Paint shops
7533	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7536	Automotive glass replacement shops		
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gymnasiums and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nonmembership gymnasiums and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.		
8099	Health and allied services, n.e.c.	8091 pt.	Health and allied services, n.e.c.
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services[1]
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens

See footnotes at end of table.

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services		
8744	Facilities support management services	7369	Personnel supply services, n.e.c.[1]
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

[1] There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

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